

7-1133

THE CENTRAL ACCOUNTING AND
REPORTING SYSTEM
OF THE
UNITED STATES TREASURY

Bureau of Government Financial Operations

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INTRODUCTION

INTRODUCTION

This publication, The Central Accounting and Reporting System of the United States Treasury, is a reference manual for current and future employees of the Bureau of Government Financial Operations. It is designed to help employees understand the functions and processes of the central accounting system, initially as a training tool and later as a reference document.

The manual includes background on the purpose of and legislative authority for the central accounting system, as well as responsibilities of the divisions within the Bureau of Government Financial Operations. The heart of the manual is an explanation of the forms submitted by agencies, the listings and reports generated and the audits and reconciliations performed by the Division of Government Accounts and Reports. Material is arranged according to the forms' and listings' use in the public monies system or the central accounting system. Explanations appear on left-hand pages, sample forms on right-hand pages. The manual also includes brief explanations of certain special billing and payment systems and Treasury's reports to the public.

LEGISLATIVE AUTHORITY
FOR THE
CENTRAL ACCOUNTING
AND
REPORTING SYSTEM

LEGISLATIVE AUTHORITY FOR THE
CENTRAL ACCOUNTING AND REPORTING SYSTEM

The Secretary of the Treasury is required by law to maintain accounts and to report all receipts and disbursements of the Federal Government. Specific responsibilities are set forth in the Act of July 31, 1894 (31 U.S.C. 1019 and 1029) and in the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 66b) as follows:

31 U.S.C. 1019: There shall be in the Bureau of Government Financial Operations of the Fiscal Service, Treasury Department, a division of bookkeeping and warrants. Upon the books of this division shall be kept all accounts of receipts and expenditures of public money except those relating to the postal revenues and expenditures therefrom. It shall be the duty of the Secretary of the Treasury to make appropriate rules and regulations for carrying out the provisions of this section.

31 U.S.C. 1029: It shall be the duty of the Secretary of the Treasury annually to lay before Congress, on the first day of the regular session thereof, an accurate combined statement of the receipts and expenditures during the last preceding fiscal year of all public moneys, including those of the United States Postal Service, designating the amount of receipts, whenever practicable, by ports, districts, and States, and the expenditures by each separate head of appropriation.

31 U.S.C. 66b: The Secretary of the Treasury shall prepare such reports for the information of the President, the Congress, and the public as will present the results of the financial operations of the Government: Provided, That there shall be included such financial data as the Director of the Office of Management and Budget may require in connection with the preparation of the Budget or for other purposes of the Office. Each

Legislative Authority

Executive agency shall furnish the Secretary of the Treasury such reports and information relating to its financial condition and operations as the Secretary, by rules and regulations, may require for the effective performance of his responsibilities under this section.

ORGANIZATION AND
RESPONSIBILITIES OF THE
BUREAU OF GOVERNMENT
FINANCIAL OPERATIONS

ORGANIZATION AND RESPONSIBILITIES
OF THE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

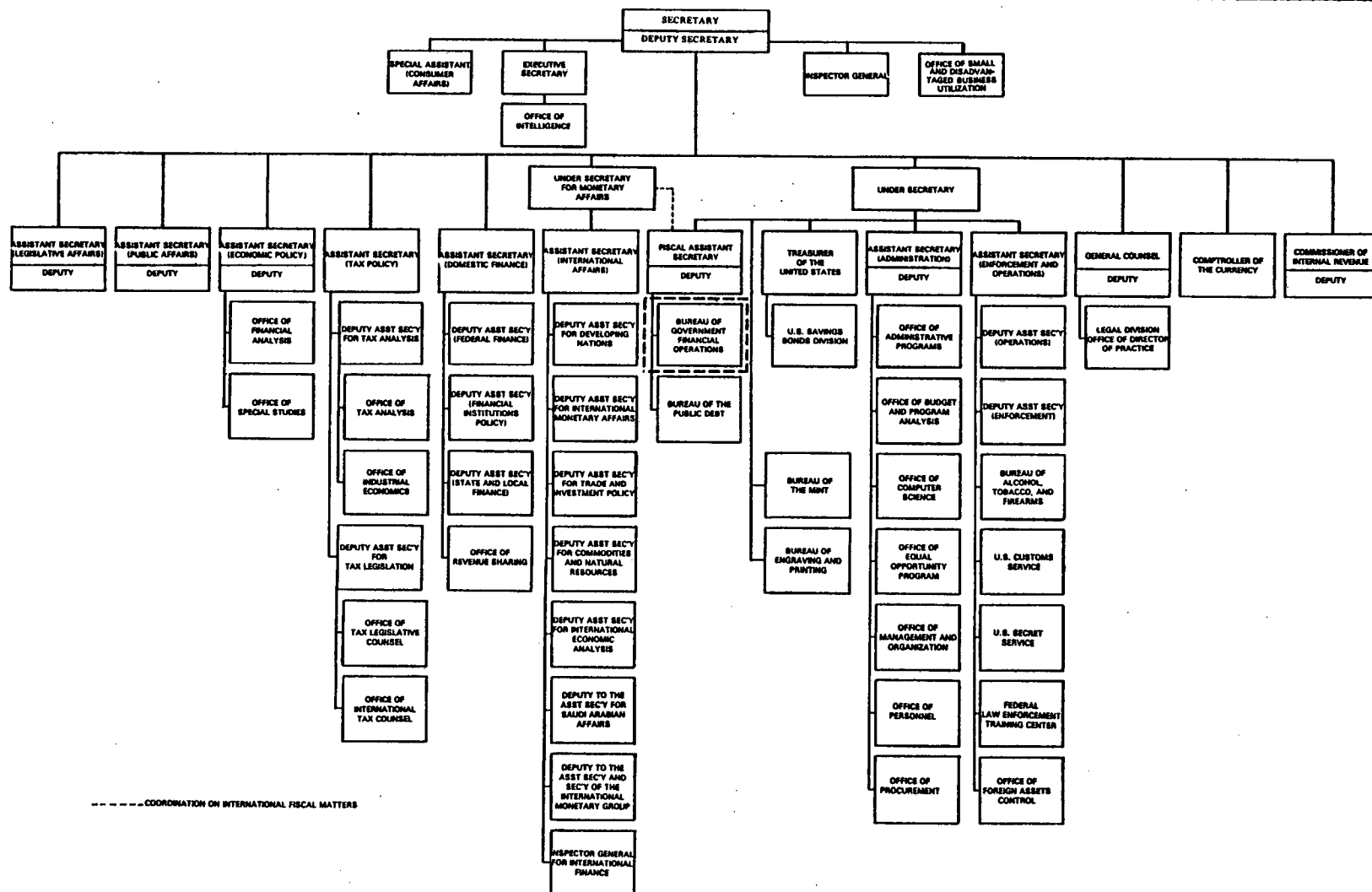
The Bureau of Government Financial Operations (BGFO) is that part of Treasury (exhibit 1) that is responsible for:

1. providing banking and related services involved in the management of the Federal Government's cash resources, including a network of commercial bank depositaries for cash transactions and special banking facilities locally to service the needs of government agencies and to cash government savings bonds and checks for the public
2. administering and coordinating programs involving operations performed by the Treasury and Federal Reserve Banks (FRBs) in the cancellation, audit, and destruction of unfit currency; testing and approving systems for destroying unfit currency consistent with the need to conform to local air quality standards; and maintaining accounting control over currency issued, retired, and outstanding
3. providing central payment services for the Federal Government through check disbursements for most agencies, through letters of credit programs, and through settlement of claims arising from loss or forgery of Treasury checks
4. representing the Department of the Treasury on accounting and financial matters with the federal executive departments and agencies, congressional committees, diplomatic representatives and commissions of foreign governments, accounting and government associations, and leaders in the fields of banking, insurance, accounting, and finance
5. managing the government's central accounting and financial reporting system by (a) drawing appropriation warrants and other funding authorizations, (b) maintaining a system of accounts for integrating Treasury cash and funding operations with the financial operations of disbursing and collecting officers, and of government program agencies, and (c) compiling and publishing reports of budget results and other government financial operations

EXHIBIT 1

U.S. DEPARTMENT OF THE TREASURY

Organization



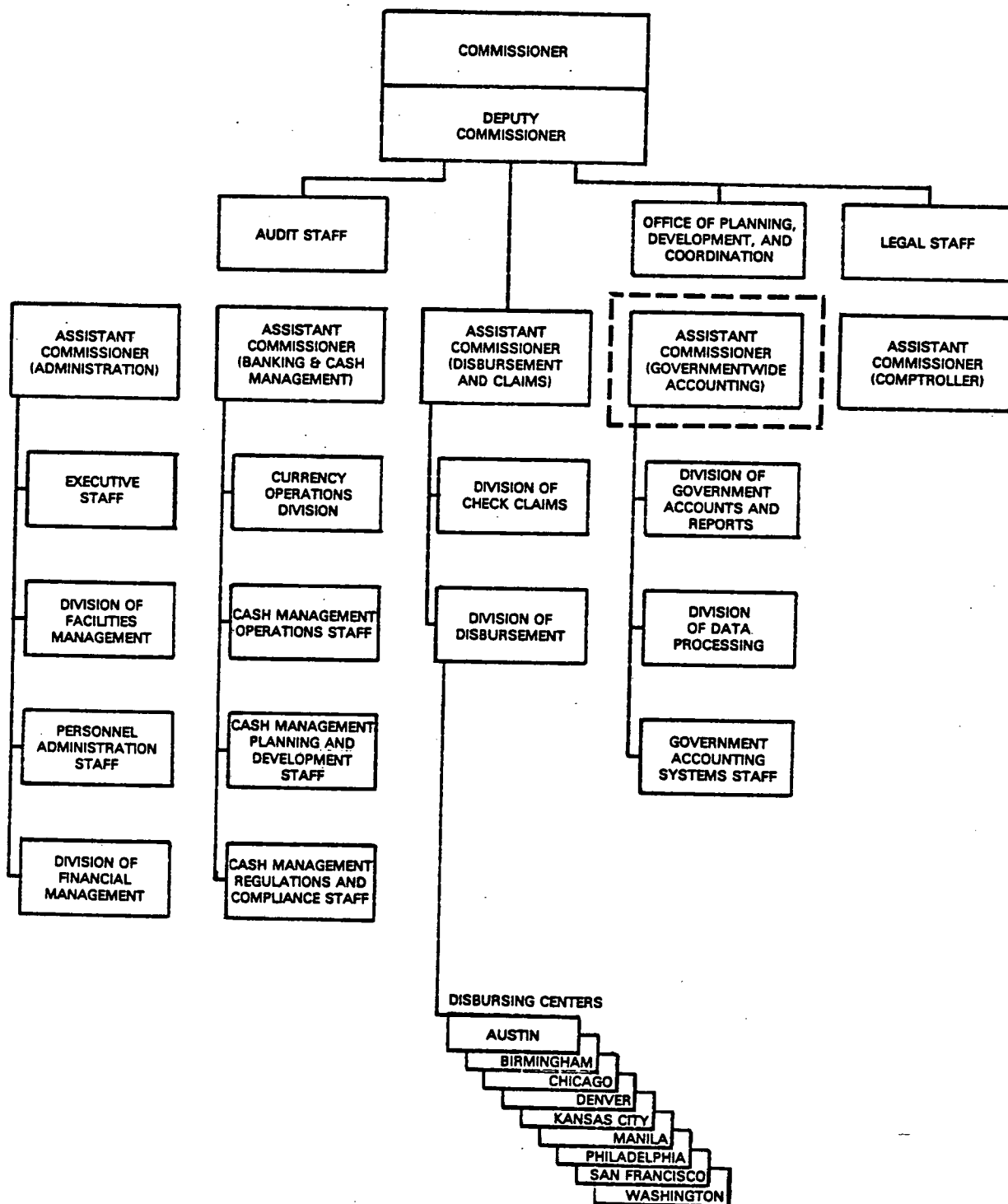
6. providing central direction for various financial programs and of government agencies by representing the Treasury in the Joint Financial Management Improvement Program and by issuing regulations governing federal employee tax and savings withholding programs and other financial matters
7. providing investment services for government funds
8. issuing certificates authorizing insurance companies to write surety bonds in favor of the government
9. administering the financial affairs of various special programs conducted through more than 100 separate receipt, appropriation, or fund accounts (for example, loan programs, claims settlement programs, gift programs, Treasury investment accounts, and capital contributions to international institutions)
10. providing incidental financial services.

Management of the government's central accounting and financial reporting system (no. 5) is the responsibility of Governmentwide Accounting (exhibit 2). The three entities of Governmentwide Accounting are the Division of Government Accounts and Reports (DGAR), the Division of Data Processing (DDP), and the Government Accounting Systems Staff (GASS).

- DGAR is responsible for operational functions; maintaining the general ledger of the U.S. Government; reconciling agencies' and disbursing officers' reports to the documents processed at the FRBs, designated depositories, SIBAC agencies, and Treasury; preparing the Daily Treasury Statement, Monthly Treasury Statement, Treasury Bulletin, Secretary's Annual Report, and Year-End Treasury Combined Statement.
- DDP processes the accounting reports (which DGAR codes) into the computer system.
- GASS supports DGAR and DDP by developing improvements for the entire accounting system, standardizing the accounting system, and publishing instructions in the Treasury Fiscal

EXHIBIT 2

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS



Requirements Manual (TFRM).

More detailed responsibilities are delineated in the following pages.

Division of Government Accounts and Reports

DGAR (exhibit 3) maintains a system of central summary accounts that discloses the monetary assets and liabilities of the U.S. Treasury and provides for integrating Treasury cash and funding operations with the financial operations of disbursing and collecting officers and of government program agencies. Additionally, DGAR compiles and publishes daily, monthly, quarterly, and annual reports to show budget results, other financial operations, and the government's financial status.

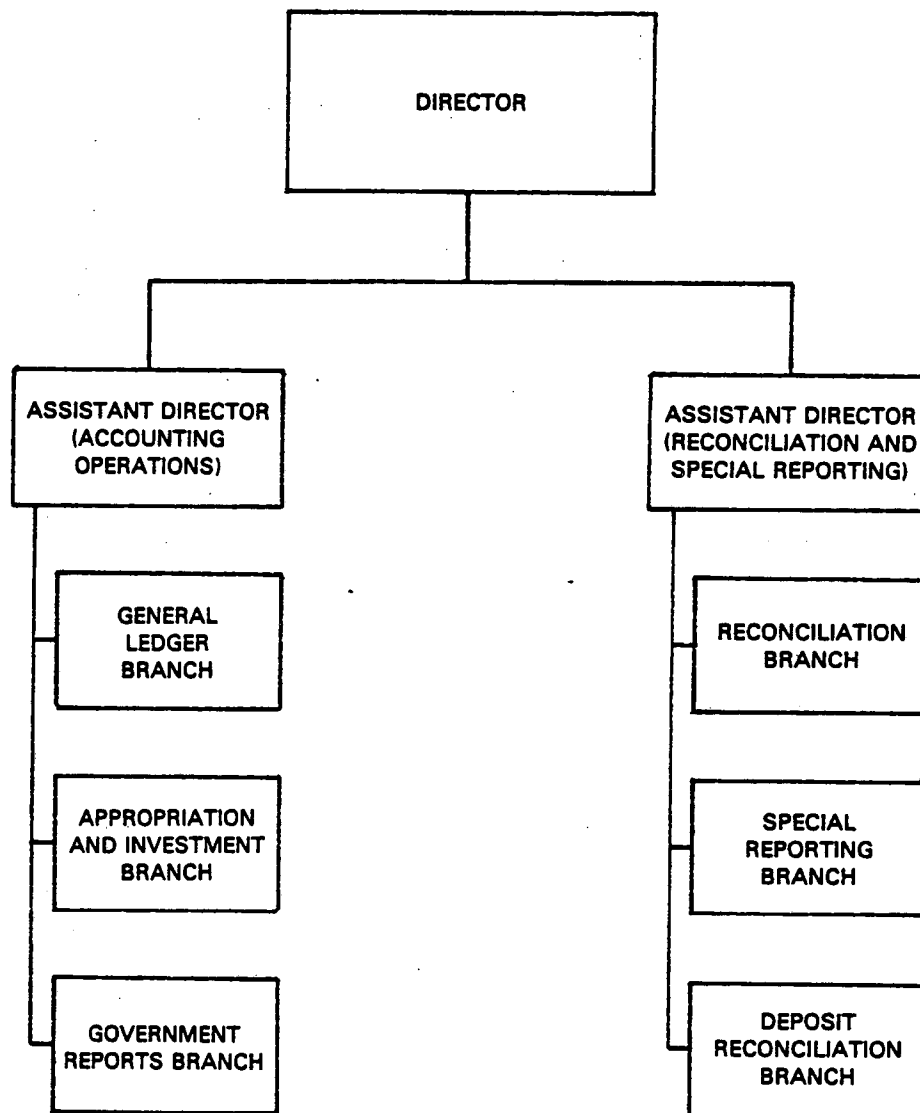
DGAR draws appropriation warrants and other funding authorizations and assigns official Treasury account symbols and titles. It also provides investment and loan services for government funds, including investment of the major government trust funds (for example, social security and civil service retirement).

GENERAL LEDGER BRANCH

1. Maintains the Central Summary General Ledger accounts of the government's cash operations
2. Maintains a general ledger showing the assets, liabilities, and accumulated receipts and disbursements of all public monies coming into possession of the Treasury
3. Maintains accounts of U.S. paper currency issued, outstanding, redeemed, and in reserve
4. Maintains unappropriated special and trust fund accounts for ultimate appropriation
5. Maintains detail ledgers showing balances in accounts of the U.S. Treasury held by Treasury offices, FRBs, and other depositaries
6. Analyzes and controls fiscal activities of disbursing offices operating by delegation of authority from Chief Disbursing Officers
7. Summarizes daily wires from FRBs reflecting Treasury's cash position, tax and loan accounts, and movement of cash between depositaries, and prepares, types, and proofs the Daily Statement of the United States Treasury based on

EXHIBIT 3

DIVISION OF GOVERNMENT ACCOUNTS AND REPORTS



- daily wire reports from FRBs and branches
8. Participates in the daily phone call at 10:00 a.m. to the Federal Reserve Bank of New York from the office of the Fiscal Assistant Secretary
 9. Receives wire transfers from foreign and domestic depositaries
 10. Monitors the transfer of information on paid checks between FRBs as part of the transit subsystem

APPROPRIATION AND INVESTMENT BRANCH

1. Analyzes provisions and limitations of private and public laws relating to appropriations and funds authorized for all departments and agencies
2. Establishes and controls the amounts appropriated by issuance of appropriation warrants and related adjustment-type warrants; controls the loan authority prescribed by law through issuing loan authorization journals
3. Establishes official federal account symbols and titles for all of the government's appropriation, fund, and receipt accounts
4. Invests government trust and other funds, such as social security trust funds, and lends to government corporations and other agencies as authorized by law

GOVERNMENT REPORTS BRANCH

1. Analyzes, computes, verifies, and prepares for publication the Monthly Treasury Statement and the annual Treasury Combined Statement
2. Daily reviews, summarizes, and classifies, by major type, the related charges and credits shown on documents transmitted by FRBs, government depositaries, and Treasury activities
3. Receives, reviews, and prepares for processing the daily reports submitted by Treasury regional disbursing officers and the monthly reports of the administrative agencies and disbursing officers

4. Assigns various agency location codes

RECONCILIATION BRANCH

1. Reconciles and audits daily shipments of data on check payments submitted on magnetic tape from FRBs and provides accounting entries correcting money amounts and erroneous information about check payments
2. Receives, controls, and assures that all information on checks issued is accumulated, verified, balanced, and correctly entered into the check payment and reconciliation (CP&R) system, and maintains appropriate files
3. Accounts for all discrepancies in checks and adjustments sent to FRBs and to disbursing offices or handled internally in the computer system
4. Reconciles individual checking accounts of disbursing officers by auditing checks paid versus checks issued, adjusting errors as appropriate to correct deficiencies, and accounting for each check issued by the disbursing officer
5. Assigns new 4-digit checking account symbols, maintains records of these checking account symbols, and enters the range of checks used by each disbursing office into the CP&R system

SPECIAL REPORTING BRANCH

1. Prepares tables to be included in the Monthly Treasury Bulletin, which is compiled from data received from federal agencies
2. Publishes Monthly Treasury Bulletin, Federal Aid to States, Consolidated Financial Statements, Foreign Currencies Held by the U.S. Government, Treasury Reporting Rates of Exchange, Foreign Currencies Purchased by Dollars, Currency Use Payment (CUP) Transactions, Foreign Currency Projections, and Inventory of Nonpurchased Foreign Currencies
3. Analyzes reports on obligations (SF 225) for compilation of data for inclusion in the Treasury Bulletin

Organization

DGAR

4. Analyzes data on accounts and loans receivable for publication in the Treasury Bulletin
5. Reviews FS Form 488, Foreign Currency Statement of Transactions and Accounts Current, received from disbursing officers for U.S. foreign currency transactions (FT) accounts and maintains the central summary ledgers for FT accounts
6. Maintains ledgers on currency use payments
7. Prepares reports on the Highway Trust Fund, Airport and Airway Trust Fund, Black Lung Disability Trust Fund, Inland Waterways Trust Fund, Hazardous Substance Trust Fund, and Reforestation Trust Fund, and the Statement of Liabilities and Other Financial Commitments of the U.S. Government for Congress
8. Prepares summary financial data for inclusion in other publications, such as Moody's Government Manual and the Statistical Abstract of the United States
9. Maintains U.S. Government records and published schedules on repurchase agreements with the Government of Poland
10. Issues reservation certificates authorizing agencies to use funds in special foreign currency appropriation accounts
11. Prepares SF 224 to classify miscellaneous foreign currency receipts and to recognize gains on unfunded agency FT accounts
12. Analyzes and compiles Statement of Financial Condition (SF 220) and Statement of Income and Retained Earnings (SF 221) for publication in the Treasury Bulletin

DEPOSIT RECONCILIATION BRANCH

1. Audits deposits claimed by accountable officers or administrative agencies as credited to the account of the U.S. Treasury and ensures that all deposits received and cleared by the U.S. Treasury have been reported properly by the accountable officer and administrative agency
2. Compares checks issued reported by disbursing officers on

SF 1179, Recapitulation of Block Control Level Totals of Checks Issued, against disbursing officers' statements of accountability and related adjustments

3. Reviews and distributes statements of differences generated by undistributed disbursing transactions; advises and assists administrative agencies with proper adjustment or reporting procedures to resolve any differences
4. Isolates and analyzes each discrepancy in any audit area to detect errors in reporting or processing, possible fraud, or other irregularities
5. Contacts appropriate disbursing officers, banks, and administrative agencies to assist them in the reconciliation of differences
6. Functions wire transfer deposits through the telecommunications link with the Federal Reserve Bank of New York into the central accounting system and thereby into the audit of deposits

Division of Data Processing

DDP (exhibit 4) supports governmentwide applications of automated data processing (ADP) that are essential components of the government's system of internal controls over financial operations, including (1) an automated central accounting and financial reporting system encompassing all cash transactions of the Federal Government; (2) the automated payment and reconciliation of all government checks issued worldwide by civilian and military disbursing officers; and (3) the compilation of data on deposits by the banking community and federal agents to ensure that all cash claimed to have been deposited has in fact reached the U.S. Treasury. DDP is also responsible for the management of the computer data processing facility for the headquarters office of BGFO.

APPLICATIONS DEVELOPMENT BRANCHAccounting Programs Section

1. Develops and operates a central system of accounts for the entire Federal Government on all payments and deposits of the U.S. Treasury
2. Maintains ADP application systems and programs that relate to BGFO's major accounting operations
3. Compiles and publishes reports of budget results and other government financial operations

Administrative Programs Section

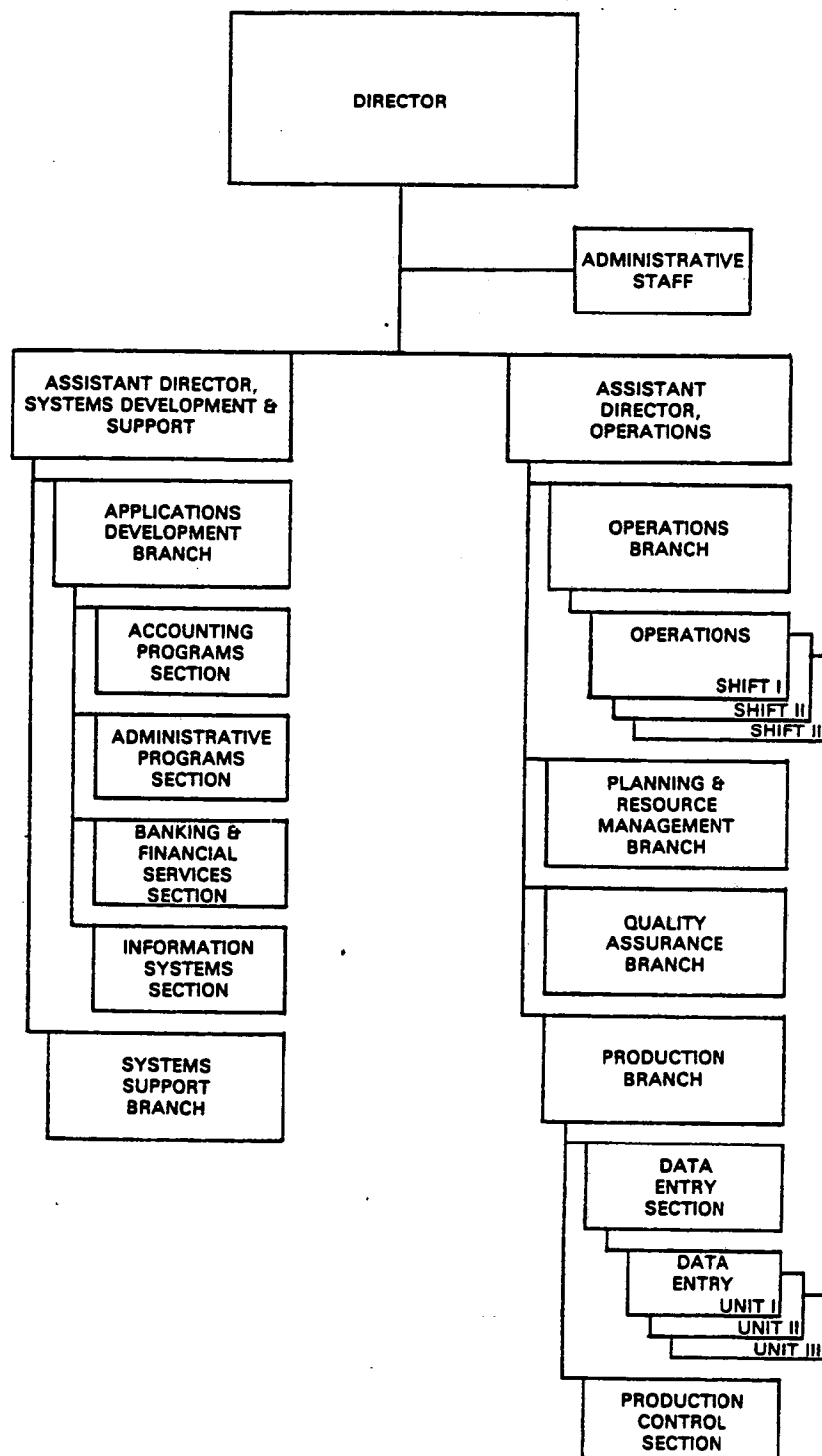
1. Implements and maintains ADP applications systems and programs that relate to headquarters administrative operations, including personnel, training, equal employment opportunity, payroll, and organization

Banking and Financial Services Section

1. Implements and maintains ADP applications systems and programs that relate functionally to BGFO's responsibilities to (1) reconcile all government check payments, (2) process claims involving loss or forgery of checks paid, (3) manage the government's cash resources, (4) invest various government trust funds, and (5) administer certain U.S. currency

EXHIBIT 4

DIVISION OF DATA PROCESSING



matters such as issuing, redeeming, and destroying U.S. currency

Information Systems Section

1. Develops, maintains, and expands various BGFO data base information systems like the management information system and an intercept file
2. Promotes the efficient use of these systems

SYSTEMS SUPPORT BRANCH

1. Ensures that the entire ADP system is configured to and operates at maximum capacity in all applications
2. Analyzes equipment and software and recommends the use of those that meet all requirements for capacity and reliability of processing
3. Corrects deficient compatibility in equipment and software
4. Develops new software systems that will enhance the performance of the ADP systems and/or expand their service
5. Supports DDP in enhancing and upgrading vendor-supplied operating systems and specialized software, and provides for the in-house development, implementation, and enhancement of data communications software required by various ADP systems
6. Provides advice and guidance in resolving programming problems with software and maintains liaison with processing manufacturers to ensure proper maintenance of software
7. Develops, implements, and monitors performance and use of ADP systems
8. Provides for all aspects of a management reporting system affecting performance of ADP systems

OPERATIONS BRANCH

1. Operates various computer systems and peripheral equipment
2. Maintains control over access to computer areas
3. Establishes work methods and procedures for the most efficient use of computers

4. Maintains records of computer performance and acts as liaison with equipment manufacturers and/or vendors to ensure proper maintenance of equipment
5. Keeps equipment and work areas in good order, inventories stock, and orders all computer supplies
6. Arranges for processing and operates equipment at other locations in the event that DDP's computers are not working

PLANNING AND RESOURCE MANAGEMENT BRANCH

1. Formulates and submits short- and long-range plans, budgets, and forecasts for ADP and data communications equipment
2. Analyzes data processing and data communications needs for BGFO, including feasibility studies and cost analyses
3. Develops technical requirements, prepares requests for proposals, and analyzes technical and cost proposals for the acquisition of ADP equipment, software, and services
4. Analyzes ADP equipment and data communications technologies and recommends their appropriate application to solve data processing problems in BGFO headquarters
5. Plans and designs computer facilities and manages construction of modified facilities

QUALITY ASSURANCE BRANCH

1. Conducts on-going evaluation, testing, and certification for acceptance of all ADP equipment, applications, and systems software planned for or in operational use on DDP's computer systems to ensure use of equipment and software in accordance with prescribed standards, intended results, and expectations

PRODUCTION BRANCH

1. Receives input data for production computer runs and users' job requests to ensure optimum use of ADP system resources

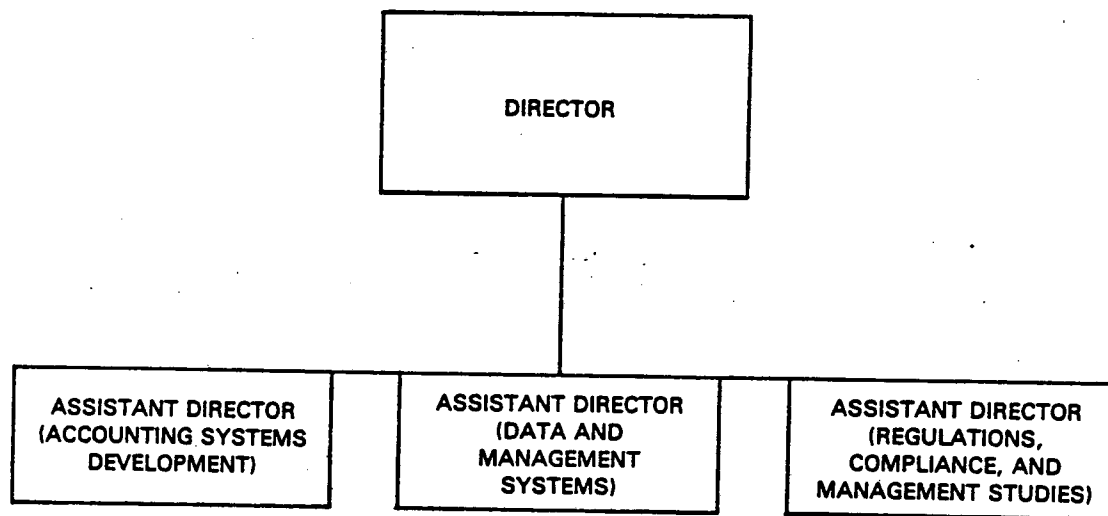
Government Accounting Systems Staff

GASS (exhibit 5) furnishes bureauwide technical assistance and serves as consultant to the Assistant Commissioner, Governmentwide Accounting, on matters relating to accounting systems, data and management systems, and Treasury regulations.

ACCOUNTING SYSTEMS DEVELOPMENT

1. Plans the integration and modernization of the fiscal accounting system of the former Office of the Treasurer and Bureau of Accounts
2. Undertakes innovative planning for system changes to ensure that the responsibility for governmentwide financial management is met satisfactorily
3. Plans for the expansion of existing systems to satisfy increasing demands for governmentwide financial data for use by Congress, the Office of Management and Budget, the Department of Commerce, and other users of federal financial data
4. Continually reviews Treasury's central accounting and reporting system to ensure optimum integration with systems of the Bureau of Public Debt, disbursing and collecting officers, and federal program agencies
5. Reviews major subsystems such as check reconciliation, audit of deposits in transit, and the reconciliation of disbursing offices' transactions to ensure the use of efficient and effective methods
6. Maintains liaison with organizations furnishing financial data, such as program agencies, disbursing offices, and FRBs to discuss new or revised requirements for accounting and reporting, to develop more effective methods, and to correct deficiencies
7. Coordinates proposed modifications in data processing techniques with operational requirements
8. Reviews the interrelationships of financial reports to achieve the most efficient collection of data and to

EXHIBIT 5
GOVERNMENT ACCOUNTING SYSTEMS STAFF



reduce duplication in reporting

DATA AND MANAGEMENT SYSTEMS

1. Makes long-range plans for new computer applications and use of other labor-saving equipment
2. Undertakes innovative planning to shift from manual to automatic operations
3. Reviews and appraises objectives, staffing, equipment, methods, and procedures to advise management whether prescribed operations are being performed effectively, efficiently, and economically
4. Conducts management surveys to analyze and resolve specific problems identified by officials or discovered through audits, reviews, or similar operations
5. Provides liaison with other government agencies concerning data processing requirements for the interchange of data through the use of automation

REGULATIONS, COMPLIANCE, AND MANAGEMENT STUDIES

1. Maintains the TFRM for the guidance of departments and agencies; prepares other regulations and issuances and acts as the central point for coordinating a variety of regulations and procedural instructions having governmentwide impact
2. Coordinates approval by the General Accounting Office of Treasury and fiscal accounting systems
3. Develops and maintains the composite check program by improving the participation of agencies and financial organizations and obtains compliance in the program from participating federal agencies and financial organizations
4. Develops and maintains the system of tax withholding agreements between Treasury and participating state and city governments and acts as a liaison in such matters
5. Recommends policies for the entire Fiscal Service regarding proposed or published regulations by the Office of Management and Budget, the General Accounting Office, the

General Services Administration, and the Office of Personnel Management as they relate to governmentwide financial management or fiscal operations

6. Resolves problems or conflicts between government agencies by providing technical assistance and obtaining legal or administrative determinations
7. Provides technical assistance and staffing for developmental governmentwide interagency projects, such as joint funding, single annual appropriation accounts, and simplification of administration

THE CENTRAL ACCOUNTING
AND REPORTING SYSTEM

THE CENTRAL ACCOUNTING AND REPORTING SYSTEM

The Public Monies System

The 37 Federal Reserve Banks and branches are the Federal Government's main banker. They maintain the cash balance in the U.S. Treasury General Account, sell and redeem public debt securities, and deposit taxes for the IRS. The public monies system is that system used to collect the information reported by the banking community as it relates to the U.S. Treasury General Account, public debt securities, tax and loan accounts, etc. This information is reported on the daily transcript by the FRBs and foreign depositaries (see p. 48 ff.). At the end of each month when all information is compiled and balanced, TFS Form 4361, U.S. Treasury Statement of Accountability and Transactions, is prepared and used to incorporate the appropriate information into the central accounting system. (See also TFS Form 17, TFS Form 18, and TFS Form 20.)

Central Accounting and Reporting System

The Central Accounting System

The Federal Government's system of central accounts (appendix A, exhibit A-1), maintained by Treasury's Fiscal Service, is a consolidated record of the government's financial transactions. Treasury is required by law to maintain the system of central accounts as part of its responsibility for reporting to Congress, the President, and the public on the state of the government's finances. Most of the transactions that agencies report to Treasury in the appropriation, fund, and receipt accounts are fed into this system of central accounts.

The central accounts reflect those assets and liabilities of the Federal Government that Treasury determines to be directly related to the cash operations of the Treasury and the receipts and expenditures of the government. A simplified balance sheet for the Federal Government on the basis of these central accounts shows the following relationship:

ASSETS (including U.S. Treasury operating cash) +
ACCUMULATED EXCESS OF LIABILITIES OVER ASSETS (in-
cluding budget receipts and outlays for the fiscal
year) = LIABILITIES (including borrowing from the
public).

Individual appropriation and receipt accounts are for the most part reflected in budget receipts and outlays.

The central accounts are not intended to capture all the Federal Government's assets and liabilities. The assets and liabilities that are consolidated in the central accounts fall into the following major categories:

Assets

1. U.S. Treasury operating cash held in Treasury accounts at FRBs and in Treasury tax and loan accounts in designated commercial depositories
2. International monetary reserves, including special drawing rights and monetary assets held with the International Monetary Fund
3. Other cash and monetary assets, such as cash accountability of federal agency disbursing and collecting officers and

Central Accounting and Reporting System

undeposited collections and unconfirmed deposits of agencies

4. Miscellaneous assets, such as deferred interest on marketable U.S. Treasury instruments and various deposits in transit to U.S. Treasury accounts

Liabilities

1. Borrowing from the public, made up of all outstanding public debt securities and agency securities minus those federal securities held by government agencies
2. Accrued interest payable on public debt securities
3. Deposit funds, made up of receipts either held in suspense temporarily and later refunded or paid into some other Federal Government fund upon determination of proper disposition, or held by the government as banker or agent for others and paid out at the direction of the depositor (e.g., employees' allotments for savings bonds)
4. Miscellaneous liabilities, such as outstanding checks.

Treasury reports the difference between the government's assets and liabilities under the heading "Excess of Liabilities over Assets." This figure is made up of the accumulated excess of liabilities over assets at the beginning of the fiscal year plus the budget deficit (or surplus) for the fiscal year and the deficit (or surplus) of off-budget entities for the fiscal year.

REPORTS SUBMITTED BY AGENCIES

The Budget and Accounting Procedures Act of 1950 authorizes Treasury to require government agencies to furnish the necessary financial reports and information so that Treasury can fulfill its responsibility for reporting to Congress, the President, and the public on the government's financial status. The monthly Statement of Transactions prepared by individual agency accounting stations and the monthly Statement of Accountability prepared by disbursing and collecting officers are central to Treasury's accounting for federal payments and collections. Other reports from FRBs and Treasury disbursing centers complement the agencies' reports and are designed to ensure their accuracy.

All departments and agencies, unless exempted by law or by Treasury, must use standard forms for accounting and reporting. Any substitute forms developed by agencies must be approved by Treasury before the agency uses them.

This section describes the forms that agencies use in their reports to Treasury, detailing their purpose, their frequency, who prepares them, how they are used (as a source for Treasury reports or as supporting documentation), and the steps in DGAR's processing of the forms.

The Public Monies System

TFS Form 17	Transcript of the General Account of the United States Treasury (Daily Transcript)
TFS Form 17C	Transcript of the General Account of the United States Treasury--Abstract of Receipts (Continued)
TFS Form 17M	Transcript of the General Account of the United States Treasury--Abstract of Charges (Continued)

Purpose

TFS Form 17 (exhibit 6), with supporting documentation (SF 215, SF 5515, transfer vouchers, etc.) is the form used to report activities that affect the U.S. Treasury General Account: deposits made by government agencies, Treasury checks cashed, and transfer of bank balances between banks. TFS Forms 17C (exhibit 7) and 17M (exhibit 8) are continuation sheets for the corresponding sections on TFS Form 17.

Frequency

Daily. Must be mailed to Treasury on the day for which it is prepared.

Who submits

Federal Reserve Banks and foreign depositaries. Two types of transcripts (TFS Form 17) are received each working day from FRBs: regular transcripts and consolidated transcripts. Regular transcripts plus supporting documents (deposit tickets, debit vouchers, etc.) report activity generated directly through the FRB. Consolidated transcripts plus supporting documents (deposit tickets, debit vouchers, etc., along with TFS Form 5176) report activity at general depositaries. The FRBs consolidate daily information from the general depositaries in their district and transmit the consolidated transcript to Treasury. (See also TFS Form 5176.)

How used

Input to the public monies system (see appendix A, exhibit A-2)

DGAR's use

1. Stamp each transcript with "TYPE _____ LOT _____ DATE _____" and complete.

EXHIBIT 6

TFS FORM 17

TRANSCRIPT OF THE GENERAL ACCOUNT OF THE UNITED STATES TREASURY			
FEDERAL RESERVE BANKS ONLY (Check one)			
<input checked="" type="checkbox"/> Regular		<input type="checkbox"/> Consolidated	
NAME AND LOCATION OF DEPOSITORY		BANK CODE	DATE
Federal Reserve Bank of Richmond, Va.		005	1/20/81
THIS BANK WILL BE CLOSED ON (HOLIDAY) (To be filled in on the transcript for the business day immediately preceding a holiday)		TRANSCRIPT NUMBER	
		13	
AUTHORIZED SIGNATURE			
SUMMARY			
1. Balance from last transcript		\$ 112,000,013.16	
2. Total receipts (add)		233,195,534.39	
3. Total Charges (deduct)		115,918,298.22	
4. Balance to credit of U.S. Treasury at close of day		229,277,249.33	
ABSTRACT OF RECEIPTS			
(Each entry in this abstract must be supported by a deposit ticket or credit voucher dated and signed by the depository at the time the funds are credited in the U. S. Treasury's account as shown by the date of this transcript)			
Deposit Number or Symbol Number	Description of Receipt	Amount	
Total to Line 2			
ABSTRACT OF CHARGES			
(Each entry must be supported by a debit voucher)			
Voucher Number or Symbol Number	Description of Charge	Amount	
Total to Line 3			
Note—This transcript with all supporting documents must be mailed on the day for which it is rendered to: Reports Control Section, BGFO, Dept. of the Treasury, Room 1415, GAO Bldg., Washington, D.C. 20226			

TFS FORM 17 EDITION OF 6-79, IS OBSOLETE

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

2. Recode line 4 on TFS Form 17 to number 9 and initial.
- (A) 3. Recheck the bank name with the bank code inserted on the transcript.
- (B) 4. For consolidated transcripts, verify that lines 2 and 3 are equal.
5. Separate debit and credit documents for each transcript.
6. For FRB transcripts only:
 - Separate Letter of Credit 5401 vouchers from the debits and the 17M for symbol 17-865.
 - Stamp TFS Form 17M with "TYPE _____ LOT _____ DATE _____," change TYPE to BANK NO., and complete.
 - Verify each voucher amount to the 17M and check mark the 17M. If discrepancies occur, contact the FRB.
 - Compare the total on 17M with the total for symbol 17-865 on the summary 17M. Underline the symbol number and total in red.
 - Attach vouchers to 17M and give to the technician assigning lot numbers.
7. Check to see that a symbol number appears on each document. Incorrect symbols are referred to the Symbols Master File and identified. If the symbol number cannot be identified, the amount is suspended until it can be identified by the bank.
8. Any documents that are not the original voucher should be brought to the attention of the team leader. (The TFRM requires the original of all documents to be submitted to Treasury.)
9. Balance lines of TFS Form 17 with supporting documentation. If discrepancies occur, contact FRB by phone or foreign depository by wire.
- (C) 10. Make sure that line 4 is zero ("0") for banks that should not have a closing balance.

EXHIBIT 7

TFS FORM 17C

TRANSCRIPT OF THE GENERAL ACCOUNT OF THE UNITED STATES TREASURY		
ABSTRACT OF RECEIPTS (Continued)		
(Each entry in this abstract must be supported by a deposit ticket or credit voucher, dated and signed by the depository at the time the funds are credited in the U. S. Treasury's account, and the total thereof included in the entry on line 2 of the summary transcript, TFS Form 17, of the same date.)		
Deposit Number or Symbol Number	Description of Receipts	Amount
117-182	Unclassified Interest Coupons	2,000,000.93
117-210	Riggs National Bank, Wash., D.C.	7,036,214.84
117-222	TT & L	161,483,860.22
24975 12080-8056	Transfer of Checks to Processing Center	11,004,392.14
29862 12080-8063	U.S. Treasury Checks Cashed, Unclassified	51,662,125.66
338400 14-10-0529	Form 215	2,125.00
338401 15-08-0302	Form 215	306.00
450620 15-12-0103	Form 215	240.13
451630 19-00-0001	Form 215	732.26
551413 20-05-0002	Form 215	400.00
552420 24-00-0301	Form 215	1,560.30
683138 36-00-1200	Form 215	2,713.29
684450 47-00-0002	Form 215	863.62
Total Receipts		233,195,534.39

TFS FORM 17C EDITION OF 9-76, IS OBSOLETE

DEPARTMENT OF THE TREASURY - FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

11. Supporting documentation included with TFS Form 17 should agree with SF 224, 1220, and 1221.
- Ⓓ 12. Make sure supporting documentation (SF 215, TFS Form 12, etc.) for TFS Form 17C, if submitted, is properly listed and that the total for TFS Form 17C agrees with line 2 of TFS Form 17.
- Ⓔ 13. Make sure supporting documentation (SF 5515, TFS Form 12, etc.) for TFS Form 17M, if submitted, is properly listed and that the total for TFS Form 17M agrees with line 3 of TFS Form 17.

EXHIBIT 8

TFS FORM 17M

TRANSCRIPT OF THE GENERAL ACCOUNT OF THE UNITED STATES TREASURY		
ABSTRACT OF CHARGES (Continued)		
(Each entry hereunder must be supported by a debit voucher and the total should be included in the entry on line 3 of the summary, TFS Form 131)		
Voucher Number or Symbol Number	Description of Charge	Amount
17-182	Unclassified Interest Coupons	5,613.24
17-210	Va. National Bank	116,530.40
17-222	TT & L	31,076,212.45
17-865	Payment Vouchers on Letters of Credit	17,988,631.36
25036 2080-8063	U.S. Treasury Checks Cashed, Unclassified	42,631,045.99
30331 2080-8073	Transfer of Check Data	24,006,000.00
30456 12-35-5397	Form 5515	41,737.63
36144 18-00-0005	Form 5515	27,361.13
44212 20-09-2800	Form 5515	2,055.00
45363 20-09-2823	Form 5515	13,496.20
54181 20-55-0001	Form 5515	8,001.57
68234 36-00-0310	Form 5515	300.00
69220 36-00-0784	Form 5515	1,313.25
Total Charges		115,918,298.22

TFS FORM 17M EDITION OF 8-78, IS OBSOLETE

DEPARTMENT OF THE TREASURY - FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

TFS Form 18 Time Deposit Transcript

Purpose

TFS Form 18 (exhibit 9), with supporting documentation, is the form used to report activities that affect time deposits.

Frequency

Daily. Must be mailed to Treasury on the day for which it is prepared.

Who submits

Commercial banks

How used

Input to the public monies system

DGAR's use

Reconcile information on TFS Form 18 with supporting documentation.
If discrepancies occur, contact the bank by phone.

EXHIBIT 9

TFS FORM 18

FORM TUS 18 (Rev. 1-62)
DEPT. OF THE TREASURY
TREASURER, U. S.

A. B. A. No. _____

TRANSCRIPT OF ACCOUNT OF U. S. DEPOSITARY

(Date)

The Treasurer of the United States
Check Accounting Division
GAO Building
Washington, D.C. 20226

The following is a transcript of the U.S. Treasurer's Time Deposit-Open Account

with _____ at _____
(Title of bank) (Location of bank)

United States Depositary for this date.

(Authorized signature)

1. Balance from last transcript _____	\$ _____
2. Funds received by transfer from _____	\$ _____
3. Total.	\$ _____
4. Funds transferred to _____	\$ _____
5. Balance to credit of Treasurer at close of day.	\$ _____

The entry on line 2 should be supported by a transfer of funds document on Form TUS 12 (yellow) and the entry on line 4 by a transfer of funds document on Form TUS 12 (blue). This transcript, accompanied by the necessary supporting documents, should be forwarded on the date for which rendered to the Treasurer of the United States, Check Accounting Division, Document Branch, General Accounting Office Building, Washington, D. C. 20226.

TFS Form 20 Gold Transcript

Purpose

TFS Form 20 (exhibit 10), with supporting documentation, is the form used to report activities that affect gold custody accounts.

Frequency

Daily. Must be mailed to Treasury on the day for which it is prepared.

Who submits

Federal Reserve Banks

How used

Input to the public monies system

DGAR's use

Reconcile information on TFS Form 20 with supporting documentation.
If discrepancies occur, contact FRB by phone.

TFS Form 5176 Statement of Account of the United States Treasury

Purpose

TFS Form 5176 (exhibit 11), with supporting documentation (deposit tickets, debit vouchers, transfer vouchers), is the form used to report financial transactions at general depositaries.

Frequency

Daily. General depositaries must mail TFS Form 5176 and supporting documentation to the FRB or branch of the district in which they are located on the day for which the statement is prepared. FRBs prepare consolidated daily transcript and submit to Treasury daily.

Who submits

General depositaries

How used

Support document for TFS Form 17

DGAR's use

Because TFS Form 5176 is a support document from the general depositaries, DDP does not key enter it. It is monitored only for the sequential submission (each document is consecutively serially numbered) and then filed. Banks are required to submit voided and/or spoiled 5176s.

EXHIBIT 11

TFS FORM 5176

GFO FORM 5176
(Rev. 8-74)
DEPARTMENT OF THE TREASURY
BUREAU OF GOVERNMENT
FINANCIAL OPERATIONS

(This statement with all supporting documents must be mailed on the day for which it is rendered to the Federal Reserve Bank or Branch of the district in which the depository is located)

SERIALLY NUMBERED - USE IN SEQUENCE

UNITED STATES DEPOSITARY

STATEMENT OF ACCOUNT OF THE UNITED STATES TREASURY

With First Citizens Bank & Trust Co.
(Name of general depository)

SERIAL NO. 15

P.O. Box 70030 Ft. Bragg, NC 28307
(Location)

(Spoiled sets should be so marked and attached hereto.)

TO: Federal Reserve Bank Charlotte
or Branch Bank at

June 20

(Date of this Statement)

ABSTRACT OF RECEIPTS

(Each entry in this abstract must be supported by a certificate of deposit or credit voucher, and such certificates and vouchers must be dated and signed by the depository and credited in the Treasury's account in accordance with the Manual of Procedures for General Depositories. If more space is needed for listing entries, use Form TUS 5176A "Abstract of Receipts-Continued.")

C.D. NO.	NAME AND TITLE OF DEPOSITOR	ACCOUNTING STATION OR DISBURSING SYMBOL	AMOUNT
940433	18th Avn Co. DF	5072	295.05
940432	18th Avn Co. DF	5072	304.85
858382	HQ CMD DF	5072	570.85
909339	C. D. Preetorius	5072	69,353.01
940452	Carolyn K. Whitener	5072	4,036.30
404056	William Callihan	5072	8,324.24
404057	William Callihan	5072	28.68
859238	HHC 4th Psyop	5072	454.65
713800	Francis Ellis	5072	1,364.70
432566	1/504th Lt. Ramseniki	5072	188.30

1. Total Receipts . . . (Verify the amounts shown above, to assure they are accurate and agree with this total) \$ 84,920.63

ABSTRACT OF DEBIT VOUCHERS

(Each entry must be supported by a debit voucher properly signed and dated)

NAME AND TITLE OF DEPOSITOR	ACCOUNTING STATION OR DISBURSING SYMBOL	AMOUNT
92102 C. D. Preetorius	5072	413.87

2. Total Deductions . . . \$

3. Net Amount to be Transferred (Line 1 minus line 2) . . . \$

ABSTRACT OF SETTLEMENT

Treasury checks in excess of \$5,000 each deposited for credit in Treasury's account (list separately):

Check No.

Symbol No.

Amount

4. Total amount of checks drawn on U.S. Treasury . . . \$

5. Settlement through reserve account . . .

6. Other immediately available funds transferred herewith . . .

7. Total Amount Transferred (Total of lines 4, 5, and 6 must agree with line 3) . . . \$ 84,506.76

I hereby certify that all transactions affecting the Treasury's General Account this day are included in accordance with Department of the Treasury procedures. We enclose settlement as indicated above to cover the "Total Amount Transferred."

ORIGINAL - DEPOSITARY WILL FORWARD TO FEDERAL RESERVE BANK

(Authorized signature)

TFS Form 5401 Payment Voucher on Letter of Credit (Symbol 17-865)

Purpose

TFS Form 5401 (exhibit 12) is the document used when an agency authorizes an individual or state organization to draw down funds when needed through an FRB under a federal grant. The form is initiated at the payee's commercial bank and forwarded to the FRB, which treats it as a special debit voucher.

Frequency

As necessary

Who submits

Federal Reserve Banks

How used

Supporting documentation for TFS Form 17M

DGAR's use

1. Verify each TFS Form 5401 with Letters of Credit Listing (exhibit 13). If discrepancies occur, call the FRB.
2. Verify the total on Letters of Credit Listing with total for symbol 17-865 on regular form 17M.
3. Underline symbol 17-865 and amount in red.
4. Assign lot number for each Letters of Credit Listing, attach vouchers to 17M, and submit to DDP for processing.

EXHIBIT 12

TFS FORM 5401

PAYMENT VOUCHER ON LETTER OF CREDIT (TO BE COLLECTED AS A NON-CASH ITEM) <small>The drawer's bank shall be the agent of the drawer for the collection of this instrument and such subsequent collecting commercial bank shall be the subagent of the drawer.</small>				3047963 SERIAL NO.
I-TFRM 5-2000		SYMBOL 17-865		
VOUCHER NO. 0018	LETTER OF CREDIT NO. 20-18-0198	AGENCY LOCATION CODE 20-18-9701	DATE VOUCHER DRAWN 11/16/77	AMOUNT \$12,100.00
NAME AND ADDRESS OF DRAWER Dlower University 1804 Market Street Philadelphia, Penna. 19103		NAME AND ADDRESS OF DRAWER'S BANK Dell Commercial Bank Market Street North Branch 2024 Market Street Phila., Penna. 19103		FEDERAL RESERVE BANK OR BRANCH Philadelphia FEDERAL FUNDS ON HAND \$360.00
NAME AND ADDRESS OF U.S. AGENCY ABC Agency Bureau of Finance Washington, D. C. 20226		<p>I certify that this payment voucher has been drawn in accordance with the terms and conditions of the letter of credit cited and that the amount for which drawn is properly for credit to the account of the drawer at the drawer's bank.</p> <p><i>Thomas S. Schmidt</i> (Signature) Vice President (Title) <i>Linda Palmer</i> (Signature) Director of Finance (Title)</p>		
<p>Per authorization of Fiscal Assistant Secretary, Department of the Treasury, debit the general account of the U. S. Treasury and pay to the presenting bank the amount shown above.</p> <p>TFS FORM 5401 EDITION OF 5-75 IS OBSOLETE</p>				
FOR FEDERAL RESERVE BANK USE ONLY				
<p>(Date Defined) (Authorized Signature)</p> <p>DEPARTMENT OF THE TREASURY - FISCAL SERVICE BUREAU OF GOVERNMENT FINANCIAL OPERATIONS</p>				
<p>TFS FORM 5401-A EDITION OF 5-75 IS OBSOLETE</p> <p>DEPARTMENT OF THE TREASURY - FISCAL SERVICE BUREAU OF GOVERNMENT FINANCIAL OPERATIONS</p>				
<p>TFS FORM 5401-B EDITION OF 5-75 IS OBSOLETE</p> <p>DEPARTMENT OF THE TREASURY - FISCAL SERVICE BUREAU OF GOVERNMENT FINANCIAL OPERATIONS</p>				
<p>TFS FORM 5401-C EDITION OF 5-75 IS OBSOLETE</p> <p>DEPARTMENT OF THE TREASURY - FISCAL SERVICE BUREAU OF GOVERNMENT FINANCIAL OPERATIONS</p>				

EXHIBIT 13

LETTERS OF CREDIT LISTING

FEDERAL RESERVE BANK OF RICHMOND
TRANSCRIPT OF THE GENERAL ACCOUNT OF THE UNITED STATES TREASURY
SYMBOL 17-865 - LETTERS OF CREDIT - JANUARY 20

<u>SERIAL NUMBER</u>	<u>AMOUNT</u>
2340632	1,300,050.72
2904631	2,450,039.18
3387361	2,841,452.16
3396219	10,000.00
3447361	50,000.00
4138637	1,632,487.17
5380496	2,473,007.82
6374744	2,730,626.81
7462832	<u>4,500,967.50</u>
TOTAL	<u>17,988,631.36</u>

Note: The total reflected above is reported on TFS Form 17M.

SF 5515

Debit Voucher

Purpose

SF 5515 (exhibit 14) is the document used to charge the U.S. Treasury General Account for return of dishonored checks deposited by an agency. The FRBs also use SF 5515 as a charge ticket for certain payments, e.g., payment for U.S. Postal Service money orders and payment for food stamp coupons from Treasury to commercial banks.

Frequency

Daily, or as necessary, but in general no more than one per day for each ALC

Who uses

SF 5515: All government departments, agencies, corporations, and others. The original of each SF 5515 is submitted with the daily transcripts from FRBs and general depositaries.

SF 5515-A: FRBs on Public Debt Principal

How used


Supporting documentation for SF 224

DGAR's use

Use list of confirmed debit vouchers submitted with monthly SF 224 as one method of determining any discrepancies between information on SF 224 and information from federal depositaries.

EXHIBIT 14

SF 5515

STANDARD FORM 6615 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY 17 FRM 5-3000		DEBIT VOUCHER		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS	
VOUCHER NUMBER		DATE OF DEBIT TO U.S. TREASURY'S ACCOUNT M M D D Y Y		8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	
(1) 2 5213		(2) 0 4-25-78		(3) 73-00-0001	
				(4) 4 927.00	
(5) <input checked="" type="checkbox"/> UNCOLLECTIBLE ITEM <input type="checkbox"/> OTHER (Explain in Sheet 6)		(6) DEPOSITARY USE CHECK NO. 123 OF JOHN JONES DTD. 02-21-78			
(7) NAME AND ADDRESS OF DEPOSITARY ACCOUNTING DIVISION OFFICE OF BUDGET AND FINANCE SMALL BUSINESS ADMINISTRATION 1441 L STREET, N.W. ROOM 410 WASHINGTON, D.C. 20416				(8) CERTIFY THAT THE ABOVE AMOUNT HAS BEEN DEBITED TO THE ACCOUNT OF THE TREASURY ON THE DATE SHOWN. UNCOLLECTIBLE ITEMS HAVE BEEN RETURNED TO THE DEPOSITOR OR APPROPRIATE NOTICE GIVEN.	
(9) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE				FEDERAL RESERVE BANK RICHMOND, VA. 23213	
				 AUTHORIZED SIGNATURE	
DEPOSITARY FORWARD TO DEPOSITOR. DEPOSITOR SUBMIT THIS COPY WITH MONTHLY REPORT TO DEPARTMENT OF THE TREASURY				ORIGINAL	
DEPOSITARY WILL RETAIN THIS COPY				MEMORANDUM COPY	
DEPOSITARY FORWARD TO DEPOSITOR				DEPOSITARY COPY	
				CONFIRMED COPY	

TFS Form 12 Transfer of Funds Voucher (Symbol 17-210)

Purpose

TFS Form 12 (exhibit 15) is the document used by all banks, depositaries, and Treasury to transfer the cash fund balance in the U.S. Treasury General Account between banks or depositaries. Several different types of transactions are reported on TFS Form 12:

- Transit, National Banks and Other Depositaries, Special Currency and Coin Custody Account of Treasurer, U.S.
- Transit, National and Other Bank Depositaries
- Transit, Federal Reserve Banks
- Transit, General Depositaries, Summary Accounts
- Transit, Treasury Offices
- Transit, Federal Reserve Banks, Gold Custody Accounts
- Transit, Various Depositaries, Demand Accounts
- Transit, Foreign Depositaries.

Frequency

As necessary. TFS Form 12, Debit Voucher, and TFS Form 12a, Credit Voucher, are mailed to Treasury with the appropriate daily transcript.

Who submits

Federal Reserve Banks and foreign and general depositaries

How used

Used in the balancing of daily transcripts

DGAR's use

Store and hand match for outstanding 17-210s. These outstanding documents will be reported to the appropriate FRB on a regular basis.

EXHIBIT 15

TFS FORM 12

DEBIT VOUCHER

Symbol 17-210

Voucher No.

February 27, 1981

Name and location of
depository DEBITING)
Treasury's account)

The United States Treasury

(Date of DEBIT in Treasury's account)

has transferred (or directed to be transferred) to

Name and location of
depository to CREDIT)
Treasury's account)

National Bank of Fort Benning, Fort Benning, Georgia

***** the amount of \$ 50,000.00

Explanation of transaction

To increase balance in U.S. Treasury Time
Deposit - Open Account. Purchase of 2%
Depository Bond per Treasury letter of
February 24, 1981

(Authorized signature for DEBIT in Treasury's account)

Note: This copy to be mailed to U.S. Treasury with the daily transcript in which debit is listed.

TFS FORM 12
3-75FORMERLY FORM TUS 12,
REV. 2-70, WHICH MAY BE USED.DEPARTMENT OF THE TREASURY-FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

CREDIT VOUCHER

Symbol 17-210

Voucher No.

(Date of DEBIT in Treasury's account)

Name and location of
depository DEBITING)
Treasury's account)

The

has transferred (or directed to be transferred) to

Name and location of
depository to CREDIT)
Treasury's account)

***** the amount of \$

Explanation of transaction

(Date of CREDIT in Treasury's account)

(Authorized signature for CREDIT in Treasury's account)

Note: This copy to be enclosed with remittance, completed by receiving depository for date of credit and authorized signature, and mailed by receiving
depository to U.S. Treasury with the daily transcript in which credit is listed.TFS FORM 12a
3-75FORMERLY FORM TUS 12a,
REV. 2-70, WHICH MAY BE USED.DEPARTMENT OF THE TREASURY-FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

SF 215

Deposit Ticket

Purpose

SF 215 (exhibit 16) is the only proper deposit document for crediting deposits to the U.S. Treasury General Account. It is used by all government agencies to deposit funds to their 4- or 8-digit ALC or 3-digit D.O. symbol.

Frequency

Daily, or as necessary, but no more than one per day for each ALC. (Exceptions: (1) if an agency justifies in writing to Treasury that such reporting requirements are not feasible; (2) SF 215s submitted to depositories requiring the submission of separate deposit tickets for currency and coin, and other types of remittances.)

Who submits

SF 215: All agencies except the IRS and the U.S. Customs Service

SF 215-A: IRS

SF 215-B: U.S. Customs Service

SF 215-C: All government departments, agencies, corporations, and others that make deposits to the U.S. Treasury General Account through the Treasury Financial Communications System

SF 215-D: FRBs on Public Debt Principal

The original of each SF 215 is submitted with the daily transcripts from the FRBs and general depositories.

How used

Supporting documentation for SF 224

DGAR's use

Use list of confirmed deposit tickets submitted with monthly SF 224

EXHIBIT 16

SF 215

STANDARD FORM 215 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY 1 TFRM 5-3000		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(11) 746819	(12) 10-03-78	(13) 16-01-2003	(14) 770.24		
<small>SINGLE SPACE ALL ENTRIES ON THIS LINE USE NORMAL PUNCTUATION. Omit \$ sign</small>					
(16) AGENCY USE 123-651 (SEE APPROP DATA)					
U.S. DEPT. OF LABOR-OASAM 3535 MARKET ST., RM 14230 PHILA., PA. 19104			(17) NAME AND ADDRESS OF DEPOSITARY FEDERAL RESERVE BANK PHILA., PA. 19105		
			(18) CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT IN THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN. SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN. M M D D Y Y _____ AUTHORIZED SIGNATURE CONFIRMED DATE		
(19) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS			ORIGINAL		
(110) DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE			MEMORANDUM COPY		
(110) DEPOSITOR RETAIN THIS COPY WHEN MAKING DEPOSIT. AFTER RECEIVING CONFIRMED COPY FROM BANK INSERT THE CONFIRMED DATE IN BLOCK NO. 15, ABOVE ON THIS COPY AND SUBMIT THIS COPY WITH YOUR MONTHLY REPORT TO THE DEPARTMENT OF THE TREASURY			DEPOSITARY COPY		
(110) DEPOSITARY RETAIN THIS COPY			AGENCY COPY		
(110) DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY			CONFIRMED COPY		
(110) DEPOSITARY DATE, SIGN, AND RETURN THIS COPY TO DEPOSITOR					

as one method of determining any discrepancies between information on SF 224 and information from federal depositaries.

TFS Form 3100 Transfer Voucher (Symbol 2080-8079)

Purpose

TFS Form 3100 (exhibit 17) is used by the Reconciliation Branch to support all rejected items received on the Daily Distribution Report (DDR). The amount shown should be the same as that contained on the last page of the DDR.

Frequency

Daily

Who submits

Reconciliation Branch, DGAR

How used

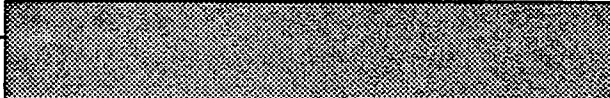
Input to the public monies system

DGAR's use

The debit portion of TFS Form 3100 goes on the Reconciliation Branch's transcript (TFS Form 17) to clear the TFS Form 5208.

EXHIBIT 17

TFS FORM 3100

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 78504	(2) SYMBOL 2080 — 8079
(3) Transfer Charged by	DATE DEBITED	(4) Transfer Credited by	DATE CREDITED
(5) EXPLANATION:		(6) AMOUNT	
		(7) AUTHORIZED SIGNATURE FOR DEBIT	
			
PREPARED BY			

TFS FORM 3100 EDITION OF 2-76, IS OBSOLETE

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
•GPO: 1979-628-872

Debit Entry support on Transcript

TFS Form 5208 Transfer Voucher (Symbol 2080-8073)

Purpose

TFS Form 5208 (exhibit 18) is used by the processing FRBs and foreign depositaries for each check transmittal submitted to Treasury. The debit portion of TFS Form 5208 is reported on TFS Form 17. The credit portion is submitted by the FRBs with the payment tape and microfilm of checks, whereas foreign depositaries transmit the paid checks with the credit portion.

Frequency

Daily

Who submits

Federal Reserve Banks and foreign depositaries

How used

Input to the public monies system

DGAR's use

A listing is generated monthly of all transit items, matched and unmatched. All unmatched items are investigated, and all remaining unmatched items are reported to the FRBs and foreign depositaries for resolution.

EXHIBIT 18

TFS FORM 5208

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 100032	(2) SYMBOL 2080 — 8073
(3) Transfer Charged by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE DEBITED	(4) Transfer Credited by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE CREDITED
(5) EXPLANATION: Transfer of Check Data. Truncation transmittal containing payment data of checks drawn on the U.S. Treasury has been transferred to that office today in the amount shown hereon. This copy to be forwarded with transcript to Treasury.		(6) AMOUNT	
		(7) AUTHORIZED SIGNATURE FOR DEBIT	
TRANSMITTAL NO.	JULIAN DATE:		

TFS FORM 5208a EDITION OF 6-76, IS OBSOLETE

• GPO: 1981-722-920

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Debit Entry support on Transcript

TFS Form 5209 Transfer Voucher (Symbol 2080-8075)

Purpose

TFS Form 5209 (exhibit 19) may be used by the Reconciliation Branch for a transmittal rejection or for adjustments. The FRB then posts TFS Form 5209 to its TFS Form 17 along with TFS Form 7315-C.

Frequency

As needed

Who submits

Federal Reserve Banks

How used

Input to the public monies system

DGAR's use

The Reconciliation Branch prepares TFS Form 5209 for a transmittal rejection or for adjustments and forwards it to the appropriate FRB. A listing is generated monthly of all transit items, matched and unmatched.

EXHIBIT 19

TFS FORM 5209

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 89901	(2) SYMBOL 2080 — 8075
(3) Transfer Charged by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE DEBITED	(4) Transfer Credited by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE CREDITED
FRB SAN FRANCISCO 012		US TREASURY RECONCILIATION BRANCH SECTION I	
(5) EXPLANATION: Government check adjustment. In reference to your letter symbol #8366 Check #0725 480 L/A 110.00 S/B 450.00		(6) AMOUNT 340.00	
Letter #135		(7) AUTHORIZED SIGNATURE FOR DEBIT	
PREPARED BY: B Draper			

TFS FORM 5209a EDITION OF 2-76, IS OBSOLETE

☆ GPO: 1981-722-919

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Debit Entry support on Transcript

TFS Form 7315-A Transfer Voucher (Symbol 2080-8056)

Purpose

TFS Form 7315-A (exhibit 20) is used by nonprocessing FRBs (i.e., banks that do not process Treasury checks) to charge the unclassified transfer account for receipt of Treasury checks received from their general depositories. The debit portion of TFS Form 7315-A is recorded on the nonprocessing FRB's TFS Form 17 or 17M for that business day. The credit portion and the checks are then forwarded to their processing center. The processing center, upon receipt of the check shipment, records the credit portion on its TFS Form 17 or 17C.

Frequency

Daily, by 4:00 p.m.

Who submits

Federal Reserve Banks

How used

Input to the public monies system

DGAR's use

A listing is generated monthly of all transit items, matched and unmatched. All unmatched items are investigated, and all remaining unmatched items are reported to the appropriate FRB for resolution.

EXHIBIT 20

TFS FORM 7315-A

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 115902	(2) SYMBOL 2080 — 8056
(3) Transfer Charged by (Name and Location of Federal Reserve Bank, branch, or depository) PORTLAND BRANCH FRB OF SAN FRANCISCO, PORTLAND, OREGON	DATE DEBITED	(4) Transfer Credited by (Name and Location of Federal Reserve Bank, branch, or depository) SAN FRANCISCO FRB SAN FRANCISCO, CALIFORNIA	DATE CREDITED
(5) EXPLANATION: Transfer of Unprocessed U.S. Treasury Checks to Processing Centers. Card checks drawn on the U.S. Treasury together with the credit copies of this form have been transferred to the processing office today in the amount shown hereon. This copy to be forwarded with transcript to Treasury by non-processing office.		(6) AMOUNT \$51,320,000.36	
		(7) AUTHORIZED SIGNATURE FOR DEBIT	

TFS FORM 7315-A FORMERLY TFS FORM 6121,
9-79 REV. 11-77, WHICH IS OBSOLETE

GPO: 1980-720-676

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Debit Entry support on Transcript

TFS Form 7315-B Transfer Voucher (Symbol 2080-8063)

Purpose

TFS Form 7315-B (exhibit 21) is used by processing FRBs when the processing center receives more Treasury checks than can be processed on a particular business day. TFS Form 7315-B is a charge to the unclassified account, and the debit voucher is recorded on TFS Form 17 or 17M. The charge to the unclassified account must be reversed in total on the next business day by processing the Transfer Voucher--Credit (symbol 2080-8063) on TFS Form 17 or 17C.

Frequency

As needed

Who submits

Federal Reserve Banks

How used

Input to the public monies system

DGAR's use

A listing is generated monthly of all transit items, matched and unmatched. All unmatched items are investigated, and all remaining unmatched items are reported to the appropriate FRB for resolution.

EXHIBIT 21

TFS FORM 7315-B

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 74414	(2) SYMBOL 2080 — 8063
(3) Transfer Charged by (Name and Location of Federal Reserve Bank, branch, or depository) SAN FRANCISCO	DATE DEBITED	(4) Transfer Credited by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE CREDITED
(5) EXPLANATION: U.S. Treasury Checks Cashed, Unclassified. Debit in the amount shown hereon has been entered in the U.S. Treasury's general account. This copy to be forwarded with transcript to Treasury.		(6) AMOUNT 1,244,795,054.72	
		(7) AUTHORIZED SIGNATURE FOR DEBIT	

TFS FORM 7315-B FORMERLY TFS FORM 6856,
5-75 REV. 7-75, WHICH IS OBSOLETE

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Debit Entry support on Transcript

TFS Form 7315-C Transfer Voucher (Symbol 2080-8068)

Purpose

TFS Form 7315-C (exhibit 22) is used by FRBs to charge outstanding differences regarding the Transmittal Acceptance Notice. TFS Form 7315-C is prepared for the net amount of the adjustment. The debit portion is put on TFS Form 17 if Treasury was undercharged; the credit voucher is put on TFS Form 17 if Treasury was overcharged.

Frequency

As needed

Who submits

Federal Reserve Banks

How used

Input to the public monies system

DGAR's use

A listing supporting TFS Form 7315-C is sent to the Reconciliation Branch, DGAR. The errors are investigated, and when all differences are completed, a TFS Form 5209 is sent to the FRB. A listing is generated monthly of all transit items, matched and unmatched.

EXHIBIT 22

TFS FORM 7315-C

TRANSFER VOUCHER — DEBIT		(1) DOCUMENT NO. 43954	(2) SYMBOL 2080 — 8068
(3) Transfer Charged by (Name and Location of Federal Reserve Bank, branch, or depository)	DATE DEBITED	(4) Transfer Credited by (Name and Location of Federal Reserve Bank, branch, or depository) MINNEAPOLIS	DATE CREDITED
(5) EXPLANATION: Suspense Account, Check Differences. Amount shown has been (debited/credited) today to the U.S. Treasury's General Account for check differences outstanding in accordance with Treasury Fiscal Requirements Manual.		(6) AMOUNT +29.03	
		(7) AUTHORIZED SIGNATURE FOR DEBIT	
TAPE AND FILM TRANSMITTAL NUMBER 741	PROCESSING DATE (JULIAN FORMAT)		

TFS FORM 7315-C FORMERLY TFS FORM 6123.
5-79 REV. 9-77, WHICH IS OBSOLETE

DEPARTMENT OF THE TREASURY — FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Debit Entry support on Transcript

The Central Accounting System

SF 1151

Nonexpenditure Transfer Authorization

Purpose

SF 1151 (exhibit 23) is used to transfer funds between two agencies, when the transfer is authorized by law. Nonexpenditure transfers are limited to transactions in which both the withdrawal and the credit are to (1) accounts within the budget (general, revolving, management, special, and trust fund accounts); or (2) accounts outside the budget (deposit fund accounts). They include:

- transfers without benefit to the transferring account
- transfers for establishing transfer appropriation accounts for the benefit of the advancing account
- borrowings from Treasury under loan authorizations
- transfers of capital
- transfers to successor "M" accounts
- borrowings from other funds.

Frequency

As necessary. Must be received in the Appropriation and Investment Branch by the eighth work day of the following month; AIB must submit to the Government Reports Branch by the ninth working day of each month.

Who uses

All federal agencies, including government corporations

How used

Audit for disbursing officers' reports (see appendix A, exhibit A-3)

DGAR's use

- (A) 1. "Appropriation or fund symbol" is based on Federal Account Symbols and Titles.
- (B) 2. "Amount" must balance.
- (C) 3. "Authority" for nonexpenditure transfer is derived from the

EXHIBIT 23

SF 1151

Standard Form 1151
7 GAO 2000
1151-105

VOUCHER No. 78-305

NONEXPENDITURE TRANSFER AUTHORIZATION

To Appropriation and Investment Branch
Bureau of Government Financial Operations
TREASURY DEPARTMENT
Washington, D.C. 20226

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM (D. O. Symbol)		TRANSFER TO (D. O. Symbol)	
Dept.	Treasury	Dept.	Treasury
Bureau	Government Financial Operations	Bureau	Internal Revenue Service
Address	Washington, DC 20226	Address	Washington, DC 20224
APPROPRIATION OR FUND SYMBOL	AMOUNT	APPROPRIATION OR FUND SYMBOL	AMOUNT
(A)	(B)	(A)	(B)
83 2081801	\$2,440,000.00	93 2080912	\$2,440,000.00

(C) AUTHORITY

Reorganization Plan No. 26 of 1950, as amended (31 U.S.C. 1001 note) and agreement between Bureau of Government Financial Operations and Internal Revenue Service. Signed by Commissioner, D.A. Pagliai on 4-21-77 and Commissioner, William E. Williams 6-21-77.

The above transfer is proper under the authority cited.

(Date)

(Approving Officer)

(Treasury Form 552)

(Dated)

Division of Central Accounts and Reports or "Investment Branch" depending on type of transaction.

★ U.S. GOVERNMENT PRINTING OFFICE : 1973-509-879/68182 3-1

appropriate legal authority, including reference to the United States Code wherever possible.

4. Send coded SF 1151 to DDP for processing.

TFS Form 6200 and TFS Form 6201	Department of the Treasury Appropriation Warrant and Continuation Sheets
---------------------------------------	--

Purpose

The appropriation warrant (exhibit 24) is the document that establishes, by appropriation symbol, the individual amounts appropriated by Congress. It is the document used to officially notify an agency that Congress has approved its appropriation and is the basis for recording appropriations on Treasury's and the agency's books. Treasury also uses appropriation warrants (1) to restore portions of unobligated appropriation balances previously written off; (2) to reduce amounts previously appropriated; (3) to establish and adjust certain general, special, and trust fund appropriations; and (4) to reappropriate previously withdrawn unobligated amounts pursuant to pertinent legislation.

Frequency

After Congress enacts, and the President signs, legislation appropriating funds

Who prepares

A representative of Treasury on behalf of the Secretary of Treasury

How used

Treasury Combined Statement (see appendix A, exhibit A-4)

DGAR's use

1. Based on authorized appropriations in applicable public laws (exhibit 25), complete TFS Forms 6200 and 6201 for each appropriated amount, including account number, line item, and amount.
2. Send coded TFS Forms 6200 and 6201 to DDP for processing.

EXHIBIT 24

TFS FORM 6200

DEPARTMENT OF THE TREASURY APPROPRIATION WARRANT

Warrant No. 82-20-21Accounting Date October 10

The Congress having, by the Acts hereon stated, made the appropriations hereunder specified. the amounts thereof are directed to be established in the general and detailed appropriation accounts, totaling in all \$ 717,000,000.00 and for so doing this shall be the warrant.

The Secretary of the Treasury

Comptroller General of the United States

By _____

By Countersignature not required pur-
suant to Treasury-General Accounting
Office Joint Regulation No. 5

(Date Signed)

(Date Countersigned)

APPROPRIATION		
SYMBOL	TITLE	AMOUNT

TREASURY DEPARTMENT APPROPRIATIONS ACT, 1979

Public Law 95-429, 95th Congress

Approved October 10, 1978

2091801

Salaries and Expenses, Bureau of Government
Financial Operations, Treasury, 1979\$717,000,000.00

EXHIBIT 25

SAMPLE PUBLIC LAW APPROPRIATING FUNDS

PUBLIC LAW 95-429—OCT. 10, 1978

92 STAT. 1001

Public Law 95-429
95th Congress

An Act

Making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1979, and for other purposes.

Oct. 10, 1978
[H.R. 12930]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1979, and for other purposes, namely:

Treasury, Postal
Service,
and General
Government
Appropriations
Act, 1979.

TITLE I

DEPARTMENT OF THE TREASURY

Treasury
Department
Appropriations
Act, 1979.

OFFICE OF THE SECRETARY

SALARIES AND EXPENSES

For necessary expenses of the Office of the Secretary, including the operation and maintenance of the Treasury Building and Annex thereof; hire of passenger motor vehicles; and not to exceed \$15,000 for official reception and representation expenses; \$31,300,000 of which not to exceed \$100,000 shall be available for unforeseen emergencies of a confidential character, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate, and of which \$1,190,000 shall be for repairs and improvements to Treasury buildings and shall remain available until expended.

FEDERAL LAW ENFORCEMENT TRAINING CENTER

SALARIES AND EXPENSES

For necessary expenses of the Federal Law Enforcement Training Center, including purchase (not to exceed eight for police-type use) and hire of passenger motor vehicles; not to exceed \$80,000 for expenses for student athletic and related activities; participation in firearms matches; repair; and services as authorized by 5 U.S.C. 3109; \$15,000,000.

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

SALARIES AND EXPENSES

For necessary expenses of the Bureau of Government Financial Operations, \$717,000,000.

SF 224 Statement of Transactions (Classified According to Appropriation, Fund, and Receipt Accounts, and Related Control Totals)

Purpose

SF 224 (exhibit 26) provides a statement of payments and collections of departments and agencies for which Treasury disburses funds. Information is classified by appropriation account, fund account, and receipt account. SF 224 is the basis for Treasury's monthly reports to Congress and the public on federal revenue by source and federal expenditures by appropriation or fund account.

Frequency

Monthly. Agencies must mail to Treasury by the third working day of the following month; DGAR must submit to DDP by the eighth working day of that same month.

Who submits

Agencies for which Treasury disburses funds, e.g., Interior, Health and Human Services, etc.

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin, (see appendix A, exhibit A-5).

DGAR's use

1. Code Section I as follows:

- (A) • Column (1), "Appropriation, Fund, or Receipt Account," is based on Federal Account Symbols and Titles.

- (B) • Code column (2), "Receipts and Revolving Fund Repayments," as follows:

<u>Code</u>	<u>Description</u>
16	"F" clearing accounts
17	Available receipts. Symbols must contain a designation for fiscal year and be in the series 5000-8000.

<u>Code</u>	<u>Description</u>
51	Unavailable receipts. No description for fiscal year is included.
71	Revolving funds in the series 4000-4499 and 8400-8499; accounts with subclass prefix codes

- (C) • Code all entries in column (3), "Net Disbursements," 61.
 - (D) 2. For Section II, compare information on line 1 reported by each agency accounting station with control totals for each agency accounting station reported by Treasury disbursing centers. If comparison reveals discrepancies between information on SF 224 and control totals, a computerized TFS Form 6652, Statement of Differences, will be prepared and sent to the agency with a list of documents detailing accomplished expenditure transfers and adjustments.
 - (E) 3. For Section III, compare information on line 3 reported by each agency accounting station with totals by agency accounting station developed from original certificates of deposit and related debit vouchers from federal depositaries. If comparison reveals discrepancies between information on SF 224 and Treasury's information, compare agency's list of supporting documentation for deposit and debit vouchers with information from federal depositaries. Advise agency of certificates of deposit and debit vouchers involved.
4. Send coded 224 to DDP for processing.

SF 1218

Statement of Accountability (Foreign Service Account)

Purpose

SF 1218 (exhibit 27) is used to reconcile deposits and check issuances; it is the means by which Treasury determines the accountability of USDOS (United States Disbursing Officers of the Department of State) located in foreign countries for cash on hand. It provides for reporting both U.S. and foreign currencies (on a single SF 1218, regardless of the number of currencies used).

Frequency

Monthly. USDOS must submit to Treasury by the third working day of the following month; DGAR must submit to DDP by the ninth working day of that same month.

Who submits

USDOS of the Department of State

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin, (see appendix A, exhibit A-5).

DGAR's use

1. Check mark agency location code (ALC) for key entry.

(A) 2. Using only "Total U.S. Dollars," code Section I, Part A (in red), as follows:

	<u>Line</u>	<u>Code</u>	<u>Action</u>
(B)	1.0	100	Amount must agree with that shown in the Receiving Register.
		105	Insert code opposite the difference between the amount on line 1 and amount on line 5 of the prior report. This line is for adjustments and is very rarely used.
(C)	2.1	none	Amount must agree with the net total checks issued in Section II, Summary.

EXHIBIT 27

SF 1218

Standard Form No. 1218 7 GAO 7000 1218-104				
STATEMENT OF ACCOUNTABILITY (FOREIGN SERVICE ACCOUNT)				
Yvonne D. Wade (Name of disbursing officer)		Belgrade, Yugoslavia (Disbursing office location)		
State - 19 (Agency name and index number)		6229 (Check symbol)		
PERIOD OF ACCOUNT January 1- 31, 1980				
SECTION I.—GENERAL STATEMENT OF ACCOUNT				
PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY				
TRANSACTION	FOREIGN CURRENCY (1)	U. S. EQUIVALENT (2)	U. S. CURRENCY (3)	TOTAL U. S. DOLLARS (4)
1. ACCOUNTABILITY BEGINNING OF PERIOD (B)				(A)
1.1 LOSSES	4,743.96	297.70		297.70
1.2 CASH ACCOUNTABILITY	3,607,486.65	189,577.74	1,545,059.92	1,733,587.66
TOTAL	3,612,230.60	188,825.44	1,545,059.92	1,733,885.36
2. INCREASES IN ACCOUNTABILITY (ADD)				
2.1 CHECKS ISSUED ON TREASURER, U. S.	28,204,738.65	1,466,793.98	113,200.04	113,200.04
2.2 COLLECTIONS (NET)	28,204,738.65	1,466,793.98	2,113.37	1,468,907.25
2.3 OTHER TRANSACTIONS:				
2.3a EXCHANGE RECEIPTS	796,492.05	41,724.25	1,433,601.94	1,475,326.19
2.3b RETURN OF ADVANCE BY AGENT OF CDO				
2.3c TRANSFERS FROM OTHER OFFICERS				
2.3d UNCOLLECTIBLE CHECKS RETURNED				
2.3e				
3. SUBTOTAL (1 + 2)	32,613,461.30	1,697,343.67	3,093,975.27	4,791,318.94
4. DECREASES IN ACCOUNTABILITY (DEDUCT)				
4.1 GROSS DISBURSEMENTS	3,728,679.80	191,798.52	79,169.83	270,968.35
4.2 DEPOSITS MADE WITH TREASURER, U. S.			1,465,511.71	1,465,511.71
4.3 OTHER TRANSACTIONS:				
4.3a EXCHANGE PAYMENTS	27,408,532.25	1,431,690.80	43,635.39	1,475,326.19
4.3b ADVANCE TO AGENT OF CDO				
4.3c TRANSFERS TO OTHER OFFICERS				
4.3d Payment to another DO	779.20	39.53		39.53
4.3e				
4.4 SUBTOTAL (DECREASES IN ACCOUNTABILITY)	31,137,991.25	1,623,528.85	1,588,316.93	3,211,845.78
NET TOTAL (3 - 4.4)	1,475,470.05	73,814.82	1,505,658.34	1,579,473.16
2.2a COLLECTIONS (GAIN BY EXCHANGE) (PLUS)		591.13		591.13
4.1a DISBURSEMENTS (LOSS BY EXCHANGE) (MINUS)				
5. TOTAL STATION ACCOUNTABILITY	1,475,470.05	74,405.95	1,505,658.34	1,580,064.29
5.1 LOSSES	4,743.95	297.70		297.70
5.2 CASH ACCOUNTABILITY	1,470,726.10	74,108.25	1,505,658.34	1,579,766.59
(RATE OF EXCHANGE CLOSE OF PERIOD) _____ UNIT OF FOREIGN CURRENCY Yugoslav N. Dinars				
PART B.—ANALYSIS OF ACCOUNTABILITY				
11. TOTAL STATION PSA ACCOUNTABILITY (Same as line 5)	1,475,470.05	74,405.95	1,505,658.34	1,580,064.29
PREDECESSOR OFFICERS' ACCOUNTABILITY				
9.2 ACCOUNTS RECEIVABLE—CHECK OVERDRAFTS				
9.3 LOSSES—RELIEF NOT GRANTED				
10. TOTAL PREDECESSOR ACCOUNTABILITY (9.2 + 9.3)				
INCUMBENT OFFICER'S ACCOUNTABILITY				
6.3 ADVANCES TO AGENT OFFICERS Cashier	713,440.00	35,977.81	5,000.00	40,977.81
7.2 ACCOUNTS RECEIVABLE—CHECK OVERDRAFTS	4,743.95	297.70		297.70
7.3 LOSSES—RELIEF NOT GRANTED			1,446,111.56	1,446,111.56
8.1 SUBTOTAL (6.3 + 7.2 + 7.3)	718,183.95	36,275.51	1,451,111.56	1,487,387.07
6.1 TOTAL CASH ON HAND AND IN BANK (11 - 10 - 8.1)	757,286.10	38,130.44	54,546.78	92,627.22
(INCLUDING UNRECORDED RECEIPTS, UNCOLLECTIBLE CHECKS, ETC.)				
8. TOTAL INCUMBENT OFFICER'S ACCOUNTABILITY (8.1 + 4.1)	1,475,470.05	74,405.95	1,505,658.34	1,580,064.29
I CERTIFY that this is a true and correct statement of accountability for the period stated at the office referred to above.				
Yvonne D. Wade (Signature)		U.S. Disbursing Officer (Title)		
		DATE February 3, 1980		

	<u>Line</u>	<u>Code</u>	<u>Action</u>
(D)	2.2	none	Amount plus amount on line 2.2a (J below) must agree with the total collections shown on SF 1221s (see p. 104).
(E)	2.3		Amount on the lines immediately below must be supported by listings of transactions; insert codes on the applicable line.
	2.3a	235	Exchange receipts
	2.3b		Line should not be used.
	2.3c	237	Transfers of cash from other disbursing officers
	2.3d	236	Checks issued by other disbursing officers
	2.3e	234	Discrepancies in disbursing officer's accounts--credits
(F)	4.1	none	Amount plus amount on line 4.1a (J below) must agree with total disbursements shown on SF 1221s (see p. 104).
(G)	4.2	none	Amount must agree with total of Listing of Confirmed Deposits.
(H)	4.3		Amounts on the lines immediately below must be supported by listings of transactions; insert codes on the applicable line.
	4.3a	435	Exchange payments
	4.3b		Line should not be used.
	4.3c	437	Transfers of cash to other disbursing officers
	4.3d	436	Checks issued for other disbursing officers
	4.3e	434	Discrepancies in disbursing officer's accounts--debits
(I)	5.0	500	Insert code on line 5; check mark the amount to be key entered, regardless of the amount. This amount is posted to the Receiving Register.
(J)	2.2a 4.1a	none none	If an amount appears on either line, check for SF 1221, station code 20-18-USDO, account 20 FY 6763. If missing, call Monetary and Transit Accounts Section of the General Ledger Branch for a copy.

EXHIBIT 27

SF 1218 (BACK)

SECTION II.—RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED					
<div style="text-align: right;">CHECKING ACCOUNT SYMBOL NO. <u>6229</u></div>					
DISBURSING STATION LOCATION Belgrade, Yugoslavia			MONTH AND YEAR OF REPORT January, 1980		
DISBURSING OFFICER'S SIGNATURE Yvonne D. Wade					
BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NUMBER OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
65,171	46,825.91				
65,200	66,574.13				
	113,200.04				
<div style="text-align: right;">LAST CHECK NUMBER THIS MONTH <u>65,238</u></div>					
<p style="text-align: center;">SUMMARY</p> <p>1. Enter on this line the total amount of checks issued this month as shown above. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. 113,200.04 (K)</p> <p>2. Net Adjustments to Prior Months:</p> <p style="margin-left: 20px;">A. Enter on this line the net adjustments to prior months for which completed copies of Advice of Check Issue Discrepancy, Forms 5206, are attached. (L)</p> <p style="margin-left: 20px;">B. Enter on this line the net adjustments to prior months for which journal vouchers, Stock Form 1017-G (or comparable forms), are attached. (M)</p> <p style="text-align: right;">NET TOTAL 113,200.04 (C)</p> <p style="font-size: small; margin-top: 10px;">NOTE.—Only the Summary portion of this form need be completed for accounts authorized to report at BLOCK CONTROL Level 1 (i. e., single check level), provided that carbon copies of all checks issued are submitted together with an adding machine tape of the amounts. The total of such tapes must agree with the totals on forms on line 1 above.</p>					

3. Do not code for key entry lines in Section I for which there is no amount (blank or zero) except lines 1 and 5, which must be key entered, regardless of the amount. Check mark the amounts to be key entered.
4. Process "no transaction" reports so that lines 1 and 5 can be key entered.
5. Code Section II, Summary Checks Issued, as follows:

	<u>Line</u>	<u>Code</u>	<u>Action</u>
(K)	1	210	Insert code opposite the amount.
(L)	2A	211	Insert code on the supporting documents.
(M)	2B	212	Insert code on the supporting documents.

Check mark the prior month to be key entered.

6. Code the supporting Listing of Confirmed Deposits by inserting transaction code 420 opposite the amount for each confirmed month. Check mark the amounts and confirmed months to be key entered.
7. Send coded SF 1218 to DDP for processing.

SF 1221 Statement of Transactions According to Appropriation,
Fund, and Receipt Accounts (Foreign Service Account)

Purpose

SF 1221 (exhibit 28) provides a statement of payments and collections of USDOs (United States Disbursing Officers of the Department of State). Information is classified by appropriation account, fund account, and receipt account. SF 1221 is the basis for Treasury's monthly reports to Congress and the public on federal revenue by source and federal expenditure by appropriation or fund account.

Frequency

Monthly. USDOs must submit to Treasury by the third working day of the following month; DGAR must submit to DDP by the eighth working day of that same month.

Who submits

USDOs of the Department of State

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin, (see appendix A, exhibit A-5).

DGAR's use

- (A) 1. "Appropriation, Fund, or Receipt Symbol" is based on Federal Account Symbols and Titles and subclass identification codes assigned as necessary.

- (B) 2. Code column (4), "Total U.S. Dollars," as follows:

<u>Code</u>	<u>Description</u>
16	"F" clearing accounts
17	Available receipts. Symbols must contain a designation for fiscal year and be in the series 5000-8000.
51	Unavailable receipts. No designation for fiscal year is included.

EXHIBIT 28

SF 1221

<small>Standard Form No. 1221 7 GAO 7000 1221-106</small> STATEMENT OF TRANSACTIONS ACCORDING TO APPROPRIATIONS, FUNDS, AND RECEIPT ACCOUNTS (Foreign Service Account)				
OF <u>Yvonne D. Wade</u> <small>(Name of disbursing officer)</small>		DEPT. OR AGENCY <u>State</u>		
LOCATION <u>Belgrade, Yugoslavia</u>		BUREAU _____		
PERIOD <u>January 1 - 31, 1980</u>		OFFICE OR STATION <u>19-00-6229</u>		
APPROPRIATION, FUND, OR RECEIPT SYMBOL (A)	FOREIGN CURRENCY (1)	U. S. EQUIVALENT (2)	U. S. CURRENCY (3)	TOTAL U. S. DOLLARS (4) (B)
COLLECTIONS	Yug. N. Dinars			
Refunds				
1900113	48,433.00	2,493.39	445.22	2,938.61
1990113	591.30	30.00		30.00
192429	986.90	51.28	136.50	187.78
190830	68,832.70	3,622.30	227.00	3,849.30
190830 (A-2)	-	(2,000.00)	-	(2,000.00)
Total Collections	118,843.90	4,196.97	808.72	5,005.69
DISBURSEMENTS				
1900113	1,333,727.80	68,711.57	11,961.84	80,673.41
1990113	322,828.20	16,437.69	26,764.30	43,201.99
1980113			795.05	795.05
19X0535	599,785.60	30,754.24	3,436.00	34,190.24
1900545	11,988.00	618.13	2,300.00	2,918.13
19X6875	60,502.05	3,147.71	650.00	3,797.71
19X6809	5,000.00	262.47	(46.02)	216.45
19-6790201			8,000.00	8,000.00
Total Disbursements	2,333,831.55	119,931.81	53,861.17	173,792.98
Vouchers: 1157-1445				
DATE <u>February 13, 1980</u>		SIGNATURE AND TITLE <u>Yvonne D. Wade</u>		

<u>Code</u>	<u>Description</u>
71	Revolving funds in the series 4000-4499 and 8400-8499; accounts with subclass prefix codes
61	Net disbursements

3. Reconcile information on front with SF 1218, Statement of Accountability--lines 2.2 plus 2.2a for total collections, lines 4.1 plus 4.1a for total disbursements. If comparison reveals discrepancies, General Ledger Branch contacts USDOs to correct information.
4. Send coded SF 1221 to DDP for processing.

EXHIBIT 28

SF 1221 (BACK)

ADMINISTRATIVE APPROVAL

Examined, reconciled with the administrative records and approved except as noted.

(Signature)

(Title)

(Date)

SF 1219 Statement of Accountability

Purpose

SF 1219 (exhibit 29) is used to reconcile deposits and check issuances; it is the means by which Treasury determines the accountability of disbursing officers for cash on hand.

Frequency

Monthly. Directors, Disbursing Centers, must submit to Treasury by the third working day of the following month; agency disbursing officers must submit by the eighth working day of the following month. DGAR must submit to DDP by the ninth working day of that same month.

Who submits

Disbursing officers, other than USDOs

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin, (see appendix A, exhibit A-5).

DGAR's use

1. Check mark ALC for key entry.
2. Code Section I, Part A (in red), as follows:

	<u>Line</u>	<u>Code</u>	<u>Action</u>
(A)	1.0	100	Amount must agree with that shown in the Receiving Register.
		105	Insert code opposite the difference between the amount on line 1 and amount on line 5 of the prior report. This line is for adjustments and is very rarely used.
(B)	2.1	none	Amount must agree with the net total checks issued in Section II, Part A.
(C)	2.2	none	Amount must agree with the total collections shown on SF 1220s (see p. 112).
(D)	2.3		Amount must be supported by listings of transactions.

EXHIBIT 29

SF 1219

Standard Form 1219
May 1970
Treasury Form 3100

STATEMENT OF ACCOUNTABILITY

NAME OF DISBURSING OFFICER John Doe, Treasurer		LOCATION OF DISBURSING OFFICER (Mailing address) Penna. Ave. & Madison Place, NW Washington, DC 20226
NAME OF AGENCY Public Accounting Office		OFFICE NUMBER (Show main check symbol number) 4684
PERIOD OF ACCOUNT FROM December 1	THROUGH December 31	

SECTION I.—GENERAL STATEMENT OF ACCOUNT

PART A.—TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY

1.0	TOTAL ACCOUNTABILITY BEGINNING OF PERIOD	\$ 144,771.29 (A)
2.0	INCREASES IN ACCOUNTABILITY	
2.1	CHECKS ISSUED ON TREASURER, U.S.	(B) \$ 203,984,556.80
2.2	COLLECTIONS	(C) 82,070,229.14
2.3	OTHER TRANSACTIONS	(D)
2.9	TOTAL INCREASES IN ACCOUNTABILITY	\$ 286,054,785.94
3.0	SUBTOTAL	\$ 286,199,557.23
4.0	DECREASES IN ACCOUNTABILITY	
4.1	GROSS DISBURSEMENTS	(E) \$ 203,981,556.80
4.2	CONFIRMED DEPOSITS WITH TREASURER, U.S.	(F) 82,050,311.39
4.2.1	CONFIRMED DEPOSITS TO CHECKING ACCOUNT WITH TREASURER, U.S. (Funded checking accounts only)	
4.2.2	CONFIRMED DEPOSITS WITH TREASURER, U.S., OF UNAVAILABLE RECEIPTS (Funded checking accounts only)	
4.3	OTHER TRANSACTIONS	(G)
4.9	TOTAL DECREASES IN ACCOUNTABILITY	\$ 286,031,868.19
5.0	TOTAL ACCOUNTABILITY CLOSE OF PERIOD	\$ 167,689.04 (H)

PART B.—ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY

6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITORY (Name and location of depository)	\$ 109,690.00
6.2	CASH ON HAND	
6.3	CASH—UNDEPOSITED COLLECTIONS	1,261.00
6.4	CASH—UNCONFIRMED DEPOSITS	56,738.04
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS	
6.6		
6.7		
6.8		
6.9		
7.1	DEFERRED CHARGES—VOUCHERED ITEMS	
7.2	RECEIVABLES—CHECK OVERDRAFTS	
7.3	LOSSES OF FUNDS	
7.4	RECEIVABLES—DISHONORED CHECKS	
7.5		
7.6		
7.7		
7.8		
7.9		
8.0	TOTAL OF MY ACCOUNTABILITY	\$ 167,689.04

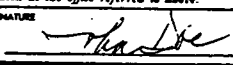
PART C.—ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY

9.2	RECEIVABLES—CHECK OVERDRAFTS	\$
9.3	LOSSES OF FUNDS	
9.4	OTHER ACCOUNTABILITY	
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY	\$ 167,689.04
11.0	TOTAL DISBURSING OFFICE ACCOUNTABILITY (Same as line 5.0 above)	\$

PART D.—TREASURY FUNDING TRANSACTIONS (FORMS 593)

12.0	FUNDING INCREASES TO CHECKING ACCOUNT(S)	\$
13.0	FUNDING DECREASES TO CHECKING ACCOUNT(S)	\$

I certify that this is a true and correct statement of accountability for the period stated at the office referred to above.

DATE Jan. 10	TITLE Treasurer	SIGNATURE 
-----------------	--------------------	---

1219-105 (OVER)

	<u>Line</u>	<u>Code</u>	<u>Action</u>
(E)	4.1	none	Amount must agree with total disbursements shown on SF 1220s (see p. 112).
(F)	4.2	none	Amount must agree with total of Listing of Confirmed Deposits.
(G)	4.3		Amount must be supported by listings of transactions.
(H)	5.0	500	Insert code on line 5; check mark the amount to be key entered, regardless of the amount. This amount is posted to the Receiving Register.

3. Do not code for key entry lines in Section I for which there is no amount (blank or zero) except lines 1 and 5, which must be key entered, regardless of the amount. Check mark the amounts to be key entered.

4. Process "no transaction" reports so that lines 1 and 5 can be key entered.

(I) 5. Compare totals in Section II, Part A, with amount reported on SF 1179, Recapitulation of Block Control Level Totals of Checks Issued (see p. 138).

(J) 6. Compare totals in Section II, Part B, with dollar amounts credited to the U.S. Treasury General Account, as reported by FRBs and branches (original deposit tickets).

7. If differences cannot be reconciled, contact agency by letter.

8. Send coded SF 1219 to DDP for processing.

EXHIBIT 29

SF 1219 (BACK)

SECTION II.—SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH TREASURER, U.S.						
PART A.—CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS *						
CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTHS' ISSUES (+ or -)				TOTAL CHECKS ISSUED † (Column 2 ±3 and ±4)
		By Form TD 5206		Other		
		DEBIT (Month and year)	AMOUNT	CREDIT (Month and year)	AMOUNT	
(1)	(2)	(3)		(4)		(5)
4684	203,984,556.80					203,984,556.80
TOTALS ‡	203,984,556.80					203,984,556.80 (I)
PART B.—SUMMARY OF DEPOSITS CONFIRMED (Lines 4.2 or 4.2.2 only)						
DEPOSIT SYMBOL	DEPOSITS CONFIRMED THIS MONTH (Per supporting list)	DEPOSITS CONFIRMED IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH (Per supporting list)		TOTAL DEPOSITS CONFIRMED (Columns 2 + 4)		
		MONTHS CONFIRMED	AMOUNT			
(1)	(2)	(3)	(4)	(5)		
4684	69,443,793.99	November	12,606,517.40	82,050,311.39		
TOTALS ‡	69,443,793.99		12,606,517.40	82,050,311.39 (J)		

* The totals reported in these columns must be in agreement with the corresponding amounts reported on SF 1179.
† The total reported in this column must be in agreement with the total shown on line 2.1 on the face of this statement.
‡ For use only if more than one (1) symbol is listed.

GPO : 1962 O - 341-626 (24-73)

SF 1220

Statement of Transactions According to Appropriation,
Fund, and Receipt AccountsPurpose

SF 1220 (exhibit 30) provides a statement of payments and collections of departments and agencies that disburse their own funds. Information is classified by appropriation account, fund account, and receipt account. SF 1220 is the basis for Treasury's monthly reports to Congress and the public on federal revenue by source and federal expenditure by appropriation or fund account.

Frequency

Monthly. Agencies must submit to Treasury by the eighth working day of the following month; DGAR must submit to DDP on the same day.

Who submits

Agencies that disburse their own funds, e.g., Department of Defense, U.S. Postal Service

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin, (see appendix A, exhibit A-5).

DGAR's use

(A) 1. Column (1), "Appropriation, Fund, or Receipt Symbol," is based on Federal Account Symbols and Titles and subclass identification codes assigned to the agency as necessary.

(B) 2. Code column (2), "Receipts," as follows:

<u>Code</u>	<u>Description</u>
16	"F" clearing accounts
17	Available receipts. Symbols must contain a designation for fiscal year and be in the series 5000-8000.
51	Unavailable receipts. No designation for fiscal year is included.

EXHIBIT 30

SF 1220

Standard Form No. 1220 7 GAO 7000 1220-104			
STATEMENT OF TRANSACTIONS ACCORDING TO APPROPRIATIONS, FUNDS, AND RECEIPT ACCOUNTS			
OF		DEPT. OR AGENCY Army	
LOCATION Washington, DC		BUREAU	
PERIOD October 1 - 31		OFFICE OR STATION 400	
(A) APPROPRIATION, FUND, OR RECEIPT SYMBOL (1)	(B) RECEIPTS (2)	(C) REPAYMENTS (3)	(D) GROSS DISBURSEMENTS (4)
2191202			3,000
2181202			2,000
21X4903			1,500
2197500			1,500
210103	3,000		
TOTALS	3,000		8,000
DATE November 8		SIGNATURE AND TITLE John Doe Disbursing Officer	

<u>Code</u>	<u>Description</u>
71	Revolving funds in the series 4000-4499 and 8400-8499; accounts with subclass prefix codes

- ③ 3. Column (3), "Repayments," is not used.
- ④ 4. Code all entries in column (4), "Gross Disbursements," 61.
- 5. Reconcile information on front with SF 1219, Statement of Accountability--line 2.2 for total collections and line 4.1 for total disbursements. If comparison reveals discrepancies, Government Reports Branch contacts the appropriate agency to correct information.
- 6. Send coded SF 1220 to DDP for processing.

EXHIBIT 30

SF 1220 (BACK)

Standard Form No. 1320

ADMINISTRATIVE APPROVAL

Examined, reconciled with the administrative records, and approved except as noted.

(Signature)

(Title)

(Date)

TFS Form 4361 U.S. Treasury Statement of Accountability and Transactions

Purpose

TFS Form 4361 (exhibit 31) is the form used by the General Ledger Branch to incorporate all public monies transactions into the central accounting system.

Frequency

Monthly

Who submits

DGAR, General Ledger Branch

How used

Monthly Treasury Statement, Treasury Combined Statement, Monthly Treasury Bulletin (see appendix A, exhibit A-5)

EXHIBIT 31

TFS FORM 4361

FORM TFS 4361

U. S. TREASURY STATEMENT OF ACCOUNTABILITY AND TRANSACTIONS

To: Manager, Government Reports Branch

SECTION I -- STATEMENT OF ACCOUNTABILITY		
Period of Account From: January 1, 1979 Through: January 31, 1979		Office Number 2020
1.0	Total of Accountability beginning of period	17,152,303.45
2.0	Increases in Accountability	
2.31	DEPOSITS IN TRANSIT	124,855,442.50
2.50	UNCLASSIFIED RECEIPTS, EFT	4,724,939.50
2.62	TRANSIT, EFT	
2.9	Total Increase in Accountability	129,580,382.00
3.0	SUBTOTAL	146,732,685.45
4.0	Decrease in Accountability	
4.10	NET CLASSIFIED TRANSACTIONS (SECTION II BELOW)	79,167,579.26
4.31	CHECKS PAID	40,666,098.59
4.38	PAYMENT VOUCHERS ON LETTERS OF CREDIT PAID	6,718,332.88
4.52	TRANSIT, EFT	
4.60	UNCLASSIFIED CHARGES, EFT	4,126,502.23
4.9	Total Decrease in Accountability	130,678,512.96
5.0	Total of Accountability close of period	16,054,172.49
SECTION II -- STATEMENT OF TRANSACTIONS		
ACCOUNT SYMBOL	CREDITS (71)	CHARGES (61)
20X6045		4.76
20A1090		82,526,481.88
20A1883		1,221.26
20A1886		387.36
20A8010	82,937.06	
20A8045		6,585.96
20A8056	1,165,906.95	
20A8061	320,815.73	
20A8065	8,285,388.83	
20A8067		115,353.53
20A8068		2,246.13
20A8069		6,370,346.95
20A1010		424,025.13
20A1009	471,459.21	
20A1011	2,627.35	50,060.43
20A1012		
COLUMBIAN TOTALS.....	10,329,135.13	89,496,714.39
TOTAL SECTION II - NET DEBIT OR NET CREDIT (-).....		79,167,579.26
SIGNATURE AND TITLE <i>John Doe</i>		DATE <i>February 9, 1979</i>

TFS Form 2108 Year-End Closing Statement

Purpose

TFS Form 2108 (exhibit 32) serves several purposes: (1) it provides an analysis of an agency's appropriation and fund account balances, including receivables and unpaid obligations; (2) it is the means by which agencies withdraw unobligated balances from their appropriation and fund accounts; (3) it is the means by which agencies restore to their appropriation and fund accounts whatever portion of the previously withdrawn unobligated balances is needed to liquidate obligations; (4) it is the means by which agencies close their appropriation or fund accounts and transfer the obligated balances of those accounts into the proper "M" account (at the end of the second fiscal year following the fiscal year or years for which the appropriation was available); and (5) it reports borrowings, rescissions, etc., of borrowing authority accounts.

Frequency

Annually, at the close of the fiscal year. The schedule of reporting dates is announced in a TFRM bulletin. Reporting deadlines must be met so that the Treasury Combined Statement, which is based on information in TFS Form 2108, can be submitted to Congress on time (the first day of the new session).

Who submits

All departments and agencies of the executive branch, including government corporations subject to the Government Corporation Control Act. Agencies of the legislative and judicial branches are requested but not required to submit reports so that Treasury can include all federal financial transactions in its reports to Congress and the public.

How used

Treasury Combined Statement, Monthly Treasury Bulletin

DGAR's use

1. Based on the agencies' monthly reports of transactions (SF 224, SF 1220, SF 1221), DDP generates a "Special Trial Balance." If in

EXHIBIT 32

TFS FORM 2108

TFS Form 2108

AGENCY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

YEAR-END CLOSING STATEMENT

TFS FORM 2108 FORMERLY TFS FORM 2108, 6-78 11-74, WHICH IS OBSOLETE.

DEPARTMENT OF THE TREASURY—FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
DIVISION OF GOVERNMENT ACCOUNTS AND REPORTS
17FRM 2-4200

TREASURY TRAIL BALANCE				TRANSFERS AND WITHDRAWALS (31 U.S.C. 701)		FUND RESOURCES			STATUS OF RESOURCES		
(A) APPROPRIATION OR FUND SYMBOL				(B) Preceding Unexpended Balance	(C) Obligated Balance Transferred to "M" Accounts	(D) Unobligated Balance Withdrawn (-) or Restored (+)	(E) Preceding Unexpended Balance	(F) RECEIVABLES	(G) UNPAID OBLIGATIONS	(H) Unobligated Balance Available for Obligation	
DEPT. NO.	YR.	NUMBER	SUB. NUMBER								
(1)	(2)	(3)	(4)	(5) (Code 02)	(6) (1)	(7) (1)	(8) (1)	(9) (Code 72)	(10) (Code 72)	(11) (Code 49)	(12) (Code 42)
20	9	1801		22,312,008.68		20,593,563.90	11,718,444.78			5,387,657.25	8,452,009.57
20	8	1801		6,162,077.98		4,610,731.14	1,551,346.84			1,491,432.18	274,374.42
20	7	1801		520,865.72	84 277,061.47	243,804.25		214,459.76			
20	M	1801		636,964.96	94 277,061.47	250,499.69	663,526.74			243,057.24	420,469.50
				29,631,917.34	-0-	-15,698,598.98	13,933,318.36	2,335,681.80		7,122,146.67	9,146,853.49
20	M	1823		16,750.00		16,750.00	-0-				
20	X	1706		19,306.29			19,306.29				19,306.29
20	X	1743		29,330,872.55		29,267,650.80	63,221.75				63,221.75
20	X	1741		23,833,841.41		23,832,826.03	1,015.38				1,015.38
20	X	1742		274,110.48		210,581.20	63,529.28				63,529.28
20	X	1745		46,884,664.80			46,884,664.80				46,884,664.80
20	X	1748		1,936,339.72		1,936,339.72	-0-				
20	X	1749		7,533.21			7,533.21				7,533.21
20	X	1808		601.00		601.00	-0-				
20	X	1806		2,261.58			2,251.58				2,261.58

NOTE: THIS ORIGINAL FORM AND ONE COPY MUST BE PREPARED. DO NOT RETYPE OR CHANGE ANY BALANCES.

DIRECT QUESTIONS TO: (202) 566-5834.

JAMES DOE 366-8374
PREPARED (TYPE OR PRINT) PHONE DATE 11/7/79

JAMES DOE 366-8374
CERTIFYING OFFICER (TYPE OR PRINT) DATE 11/7/79

I HEREBY CERTIFY THAT THE AMOUNTS SHOWN IN THIS REPORT ARE CORRECT. ALL KNOWN TRANSACTIONS MEETING THE CRITERIA OF 31 U.S.C. 200(A) HAVE BEEN OBLIGATED AND ARE SO REPORTED.

JAMES DOE
SIGNATURE

Reports Submitted by Agencies

balance, the TFS 2108 forms are generated with all agencies' appropriation and fund accounts.

(A)

- a. "Appropriation or Fund Symbol": The account symbol or other identification as applicable is generated for the following accounts:

- general fund
- special fund
- management and revolving funds, including consolidated working funds
- trust funds.

Deposit funds are not included. The following types of obligational authority are reported for each of the preceding types of accounts:

- regular appropriations
- transfers to other agencies under the appropriation (transfer appropriation)
- investments held (par value)
- unfunded contract authority
- authority to borrow from the Treasury, the public, or both.

(B)

- b. "Preclosing Unexpended Balance": The balance based on "Undisbursed Appropriation Accounts--Trial Balance" and "Special Trial Balance" are computer generated to this column. All balances to contract authority, investments, and borrowing authority are also included in this column.

2. Send the original and three copies of TFS Form 2108 with a "Special Trial Balance" to the appropriate agency (agencies complete and return to Treasury the original and one copy).

(C)

3. Code completed TFS Form 2108 (returned by agency) as follows:

- a. Column (3), "Obligated Balance Transferred to 'M' Accounts:

<u>Code</u>	<u>Description</u>
84	Expired account transferring to "M"

<u>Code</u>	<u>Description</u>
94	"M" account receiving transfer
19	Borrowing authority

- (D) b. Column (4), "Unobligated Balance Withdrawn (-) or Restored (+)"

<u>Code</u>	<u>Description</u>
30	Withdrawn
20	Restored
86	Borrowing authority

- (E) c. Column (5), "Postclosing Unexpended Balance"

<u>Code</u>	<u>Description</u>
36	Borrowing authority

- (F) d. Columns (7) and (8), "Receivables"

<u>Code</u>	<u>Description</u>
77	Reimbursements
78	Unfilled customer orders

- (G) e. Columns (9) and (10), "Unpaid Obligations"

<u>Code</u>	<u>Description</u>
49	Undelivered orders
40	Accounts payable

- (H) f. Column (11), "Unobligated Balance Available for Obligation" is always coded 41.

Note: Some special codes are used for special cases.

- Submit coded TFS Form 2108 to DDP for processing and inclusion in TCS master file.
- Transaction codes 84, 94, 20, and 30 are used to adjust balances in the "Undisbursed Ledger Trial Balance." A new year-end trial balance is released when all information is processed.

TFS Form 7304 Status of Contract Authority

Purpose

TFS Form 7304 (exhibit 33) provides a statement of new contract authority, writeoffs, restorations, or other adjustments that occur during a fiscal year. This information is reported at the level of the appropriation or fund account symbol. TFS Form 7304 is used only in the preparation of the Treasury Combined Statement.

Frequency

Semiannually. Agencies must submit to Treasury by the last day of the month following the reporting period.

Who submits

Any agency that currently has statutory authority allowing it to enter into contracts and is using that authority

How used

Treasury Combined Statement

LGAR's use

Information about new contract authority, appropriations to liquidate, writeoffs, restorations, or adjustments is coded onto a money adjustment form and submitted to DDP for keypunching. Key punched cards are then incorporated into the TCS master file to reflect activity for the year.

EXHIBIT 33
TFS FORM 7304

TFS Form 7304

STATUS OF CONTRACT AUTHORITY IFORM 2-6100		PERIOD COVERED (Month, Day, Year)		DEPARTMENT OR AGENCY		BUREAU OR OFFICE		PAGE 1 OF 1
		From	To	Treasury		Government Financial Operations		
		Oct 1, 197X		Sept 30, 197X				
ACCOUNT SYMBOL (1)	BALANCE OF UNFUNDED CONTRACT AUTHORITY BEGINNING OF PERIOD (2)	TRANSACTION REFERENCE (3)		NEW CONTRACT AUTHORITY (4)	APPROPRIATIONS TO LIQUIDATE (5)	WITHDRAWS, RESTORATIONS, AND/OR ADJUSTMENTS (6)	BALANCE OF UNFUNDED CONTRACT AUTHORITY END OF PERIOD (7)	
		Public Law No.	Date of Approval					
20X1234 (941)	16,340,000.00	91-470	8-7-7-	24,000,000.00	25,120,000.00		13,870,000.00	
20X1234 (942)		92-123	2-18-7-					
20X1234 (941)		92-348	4-19-7-	3,000,000.00	4,350,000.00			
20X1234 (942)		92-354	4-30-7-					
20X1342 (941)	110,117,000.00					1/ -110,117,000.00	-0-	
20X1423 (941)	4,510,287.00	91-501	8-26-7-	124,000.00		2/ +776,324.00	5,400,611.00	
2021423 (941)	2,300,000.00	92-123	2-18-7-	10,000,000.00	5,000,000.00		7,300,000.00	
2021423 (942)		92-359	5-13-7-					
TOTALS	133,267,287.00			37,124,000.00	34,470,000.00	-109,350,676.00	26,570,611.00	
REMARKS				AUTHORIZED SIGNATURE		DATE (Mo., Day, Yr.)		
1/ Withdrawal of unobligated contract authority.				Earl M. Douglas		Oct 23, 197-		
2/ Restoration of contract authority under PL xxx.				Financial Officer				

TFS FORM 7304 FORMERLY FORM TFS 7304
6-75 WHICH IS OBSOLETE.
IFORM 2-6100

DEPARTMENT OF THE TREASURY - FISCAL SERVICE
BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

Reports Submitted by Agencies

TFS Form 6901 Foreign Currency Transfer Authorization

Purpose

TFS Form 6901 (exhibit 34) is used for transferring foreign currencies from holding accounts to program accounts, or between program accounts in certain cases.

Frequency

As necessary

Who submits

Special Reporting Branch, DGAR, and federal agencies if applicable

How used

Foreign currency reports

DGAR's use

TFS Form 6901 is issued primarily by the Special Reporting Branch to distribute Title I, P.L. 480 collections from 20FT680 to U.S. and country use program accounts, 20FT400, 72FT740, 72FT745, and 72FT760, after agreements and percentages involved are analyzed in the Distribution Record. Transfer authorizations are issued based generally on allocations or determinations made by the Office of Management and Budget.

Miscellaneous

EXHIBIT 34

TFS FORM 6901

TFS FORM 6901
 S-75
 FORMERLY SA FORM 6901.
 S-70, WHICH MAY BE USED.
 DEPARTMENT OF THE TREASURY
 FISCAL SERVICE
 BUR. OF GOV'T FIN. OPS.

FOREIGN CURRENCY TRANSFER AUTHORIZATION			
To:		D.O. No.	
		TRANSFER DATE	
FOR TREASURY USE ONLY		AUTHORIZATION No.	
		COUNTRY	
		AGREEMENT DATE	
Program	Transfer		Amount in U.S. \$
	From	To	
TOTAL			
Remarks:			
The above items are hereby authorized for immediate transfer.			
DATE	TITLE	SIGNATURE	
	Fiscal Assistant Secretary of the Treasury		
FOR AGENCY USE, IF APPLICABLE			
DATE	TITLE	SIGNATURE	

ORIGINAL - To DISPENSING OFFICER
 DUPLICATE - To AGENCY(IES) CONCERNED

TFS Form 6910 Foreign Currency Reservation Certificate

Purpose

TFS Form 6910 (exhibit 35) is issued to reserve available foreign currencies for future expenditures from agencies' special currency dollar appropriations.

Frequency

As necessary

Who submits

Special Reporting Branch, DGAR

How used

Foreign currency reports

DGAR's use

Agencies request the reservation of foreign currencies by letter to the Special Reporting Branch. Reservation certificates are issued to the agencies based on the availability of FT funds.

SF 1017-G

Journal Voucher

Purpose

SF 1017-G (exhibit 36) is the form prescribed to correct input errors and adjustments to the central accounting system. This form should not be used to correct errors in agencies' reporting.

Frequency

As necessary

Who submits

DGAR: Deposit Reconciliation Branch, Government Reports Branch, General Ledger Branch, Appropriation and Investment Branch

How used

In-house document (see appendix A, exhibit A-4)

DGAR's use

SF 1017-G affects that portion of the central accounting system to which the correction or adjustment applies. All 1017-Gs must be approved before they can be submitted to the Reports Control Section of the Government Reports Branch. GRB then batches the 1017-Gs and submits them to DDP for input.

EXHIBIT 36

SF 1017-G

Stock Form 1017-G
October 1967
Title 7, GAO Manual
1017-809

Ref. 2045-3

JOURNAL VOUCHER

J. V. No. 2002

Register 02

Date October 31
(November 20)

REFERENCE	EXPLANATION	DEBIT	CREDIT
DO Symbol <u>6320</u>	<u>19-00-6151</u>		
	1950113 Increase code 61	2,313.27	
	1960113 Decrease code 61		2,313.27
	19X5113 Decrease code 71	897.98	
	19X5113 Increase code 17		897.98
To correct keypunch error of account symbol 1950113 and coding error on account symbol 19X5113 (code 17) on August 1975 SF 1221 per Mr. Doe (137-5555).			
TOTAL,		3,211.25	3,211.25

Prepared by _____
(Signature)
Accounting Technician
(Title)

Approved by _____
(Signature)
Manager, Deposit Reconciliation Section
(Title)

TRANSMITTAL LETTER NO. 16

SF 1149

Statement of Designated Depository Account

Purpose

SF 1149 (exhibit 37) is used by the Regional Disbursing Officers as a summary of their foreign depository account.

Frequency

Monthly

Who submits

Regional Disbursing Officers

How used

Audit for disbursing officers' reports

DGAR's use

The Monetary and Transit Accounts Section, General Ledger Branch, receives the SF 1149 with the foreign depository's bank statement and checks it for accuracy and agreement with the statement.

EXHIBIT 37

SF 1149

Standard Form 1149
7 GAO 6600
11-69-104

STATEMENT OF DESIGNATED DEPOSITARY ACCOUNT

Name JOHN DOE Name _____
(Disbursing officer or cashier) (Funds advanced by)

Station or Office WASHINGTON, D.C.

Name of Depository BANK OF AMERICA Location of Depository BUENOS AIRES ARGENTINA

Account Number (or other designation) as shown on depositary statement 425 074

Accounting Period: From JULY 1 to JULY 31

The monetary unit of this account is ARGENTINE PESOS

(SEE REVERSE SIDE FOR LINE INSTRUCTIONS)

1. Check-book balance at close of previous period.....	<u>581,068,373.00</u>
2. Deposits to official credit:	
Transfers.....	
Others.....	<u>156,532,253.00</u>
3. Checks canceled this period.....	
4. Undeliverable checks credited this period.....	
5. Adjustments <u>NV # 4, 45, 52, 108, 159</u>	<u>3,772,602,000.00</u>
6. Uncurrent checks.....	
7. TOTAL TO BE ACCOUNTED FOR.....	<u>4,510,202,626.00</u>
8. Total checks drawn this period.....	<u>* 3,135,707,717.00</u>
9. Uncollectible checks returned by depositary.....	
10. Adjustments.....	
11. TOTAL.....	<u>3,135,707,717.00</u>
12. Check-book balance close of period.....	<u>** 1,374,494,909.00</u>
* Checks drawn <u>2,147,752,412.00</u>	
<u>1275 drawn</u> <u>987,955,305.00</u>	
<u>3,135,707,717.00</u>	
<u>RECONCILIATION</u>	
** FSA <u>1,374,494,909.00</u>	
<u>FT</u> <u>-0-</u>	
13. Balance per bank statement.....	<u>324,226,994.00</u>
14. Add: Deposits in transit.....	<u>10,702.11 CP in trans. 2,664,564,618</u>
15. TOTAL.....	<u>2,664,580,320.00</u>
16. Deduct: Outstanding checks.....	<u>2,988,807,314.00</u>
17. Deduct: Deposits not credited by.....	<u>166,713,368.00</u>
(Disbursing officer or cashier)	<u>1,447,601,037.00</u>
18. Balance per check book.....	<u>*** 1,374,492,909.00</u>
19. U.S. dollar equivalent.....	<u>187,006.11</u>
20. Rate of exchange <u>7,350.00</u> per \$1.00	
*** See Statement of Diff. <u>2,000.00</u>	
Checks used this period: Beginning serial number <u>33964-33969</u> Ending serial number <u>1037340-1038389</u>	

I certify that the above statements and supporting data are correct and in accordance with applicable regulations.

(Date)

(Signature of disbursing officer or cashier)

SF 440 Statement of Depositary Account and Report of Checks Drawn

Purpose

SF 440 (exhibit 38) is used by all U.S. Disbursing Officers as a summary of their foreign depositary accounts.

Frequency

Monthly

Who submits

USD0s of the Department of State

How used

Audit for U.S. Disbursing Officers' reports

DGAR's use

The Monetary and Transit Accounts Section, General Ledger Branch, receives SF 440 with the foreign depositary's bank statement and checks it for accuracy and agreement with the statement.

EXHIBIT 38

SF 440

DEPARTMENT OF STATE FOREIGN SERVICE OF THE UNITED STATES OF AMERICA STATEMENT OF DEPOSITARY ACCOUNT AND REPORT OF CHECKS DRAWN		
POST Moscow, USSR	D.O. (Assistant) Alice L. Kirby	PERIOD March 1 - 31, 1981
DEPOSITARY Bank for Foreign Trade of the USSR		LOCATION Moscow, USSR
TYPE OF CURRENCY <u>Rubles</u>		INTEREST RATE @ _____ % FOR _____ DAYS
<input checked="" type="checkbox"/> DEMAND ACCOUNT <input type="checkbox"/> TIME DEPOSIT		
STATEMENT OF ACCOUNT NO. <u>70119059</u>		
CHECK BOOK BALANCE FROM LAST STATEMENT, <u>Feb. 28, 1981</u> (date)	\$ 7,943.86	
DEPOSITS MADE DURING PERIOD (Schedule 1 attached)	88,828.09	
CHECKS CANCELED DURING PERIOD (SF-1098 and checks attached)		
UNDELIVERABLE CHECKS (SF-1185 and checks attached)		
ADJUSTMENTS, AS EXPLAINED INDIVIDUALLY (Schedule 2 attached)		
UNCURRENT CHECKS (Schedule 3 attached)		
TOTAL TO BE ACCOUNTED FOR		\$96,771.95
Bank transfers CHECKS DRAWN DURING PERIOD (Schedule 4 attached)	\$86,925.22	
ADJUSTMENTS (Schedule 5 attached)	9.83	
TOTAL		\$86,935.05
CHECK BOOK BALANCE, <u>March 31, 1981</u> (date)		\$ 9,836.90
FIRST CHECK ISSUED No. <u>107-81</u>	LAST CHECK ISSUED No. <u>137-81</u>	
RECONCILIATION		
BALANCE PER BANK STATEMENT ATTACHED		\$ 9,836.90
ADD: DEPOSITS IN TRANSIT (Schedule 6 attached)		
TOTAL		\$ 9,836.90
OUTSTANDING CHECKS (Schedule 7 attached)		
DEDUCT: DEPOSITS NOT CREDITED BY USDO (Schedule 8 attached)		
BALANCE PER CHECK BOOK		\$ 9,836.90
I certify that the above statements and supporting data are correct and in accordance with applicable regulations.		
<u>April 13, 1981</u> (Date)		<u>Alice L. Kirby</u> (U.S. Disbursing Officer)

FORM FS-440
6-65

SF 1179 Recapitulation of Block Control Level Totals of Checks
 Issued

Purpose

SF 1179 (exhibit 39) is the form used by all disbursing offices to report the block control level totals of issued checks drawn on the account of the U.S. Treasury.

Frequency

Monthly. Agencies must submit to Treasury by the tenth calendar day of the following month.

Who submits

All departments or agencies for which Treasury does not disburse funds

How used

Supporting documentation for SF 1218 and 1219, Statements of Accountability

DGAR's use

1. Compare information on checks issued reported on SF 1218 and 1219, Statements of Accountability (line 2.1), with similar information on SF 1179.
2. Compare information by block total on checks issued with tapes submitted by FRBs that report data on individual checks paid.
3. If differences exist, determine where error occurred and adjust records accordingly. Inform disbursing officer or FRB as appropriate of adjustment.

EXHIBIT 39

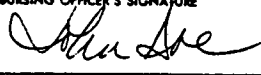
SF 1179

STANDARD FORM NO. 1179
(Rev. 12-68)
Treasury Department
Treasurer, U.S.
Treasurer's Memo. No. 3
1179-103

PAGE 1 OF 3

RECAPITULATION OF BLOCK CONTROL LEVEL TOTALS OF CHECKS ISSUED

Checking Account Symbol No. 4684

DISBURSING STATION AND LOCATION		DISBURSING OFFICER'S SIGNATURE		MONTH AND YEAR FOR WHICH RENDERED	
Public Accounting Office Washington, DC 20226				December	
BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK	BEGINNING CHECK NO. OF BLOCK	AMOUNT OF ISSUES FOR BLOCK
11,842,023	\$ 269,842.53	11,865,000	\$2,034,536.99	11,888,000	\$ 185,693.43
11,843,000	337,115.36	11,866,000	159,843.34	11,889,000	169,936.79
11,844,000	287,654.58	11,867,000	234,031.32	11,890,000	267,357.62
11,845,000	297,219.39	11,868,000	177,038.03	11,891,000	363,072.38
11,846,000	459,072.32	11,869,000	180,522.94	11,892,000	348,852.59
11,847,000	200,431.78	11,870,000	167,173.89	11,893,000	312,452.20
11,848,000	1,391,596.94	11,871,000	155,515.61	11,894,000	325,664.05
11,849,000	173,224.45	11,872,000	142,840.07	11,895,000	344,998.41
11,850,000	199,908.19	11,873,000	156,675.75	11,896,000	654,750.63
11,851,000	158,605.11	11,874,000	213,278.42	11,897,000	1,087,407.25
11,852,000	140,414.00	11,875,000	330,959.30	11,898,000	2,181,910.04
11,853,000	144,736.61	11,876,000	329,508.27	11,899,000	197,535.07
11,854,000	141,449.98	11,877,000	300,716.44	11,900,000	237,125.55
11,855,000	134,481.34	11,878,000	331,559.65	11,901,000	193,865.44
11,856,000	134,271.49	11,879,000	444,272.81	11,902,000	180,543.41
11,857,000	224,849.76	11,880,000	1,387,929.56	11,903,000	180,019.06
11,858,000	324,857.68	11,881,000	185,032.98	11,904,000	181,975.88
11,859,000	413,687.66	11,882,000	273,053.75	11,905,000	166,711.67
11,860,000	290,691.80	11,883,000	174,041.84	11,906,000	184,841.59
11,861,000	343,676.01	11,884,000	185,522.49	11,907,000	266,926.59
11,862,000	324,907.68	11,885,000	188,996.29	11,908,000	317,587.16
11,863,000	351,392.46	11,886,000	170,818.65	11,909,000	284,193.54
11,864,000	1,442,476.55	11,887,000	168,317.58	11,910,000	285,005.07

SUMMARY

(Complete on last page only)

No Control Numbers used ☐

Control Numbers used From _____ Thru _____

- Enter on this line the total amount of checks issued this month as shown in this report. A complete detailed check issue list or check carbon copies showing, as a minimum, the serial number and amount of each check should be attached. (Total must agree with the total of checks issued reported in column 2 of the reverse of Standard Form 1219 (unfunded accounts) or line 4 of Standard Form 1178 (funded accounts)) \$ 203,984,556.80
- Net Adjustments to Prior Months:
 - Enter on this line the net adjustments to prior months for which completed copies of Advices of Check Issue Discrepancy, Forms 5206, are attached. _____
 - Enter on this line the net adjustments to prior months for which Journal Vouchers, Stock Forms 1017-G (or comparable forms), are attached. _____
- NET TOTAL \$ 203,984,556.80

NOTE.—Only the heading and SUMMARY portion of this form need be completed for accounts authorized to report at Block Control Level 1 (i.e., single check level) provided that carbon copies of all checks issued are submitted together with an adding machine listing of the amounts. The total of the adding machine listing must agree with the totals shown on the forms on line 1 above.

U. S. GOVERNMENT PRINTING OFFICE: 1974-535-773

SF 1081	Voucher and Schedule of Withdrawals and Credits
and	and
GSA Form 789	Statement, Voucher and Schedule of Withdrawals and Credits

Purpose

SF 1081 (exhibit 40) and GSA Form 789 (exhibit 41) allow the transfer of funds without the use of a check between those federal agencies for which Treasury disburses funds. The General Services Administration uses GSA Form 789 to bill agencies for materials and services.

Frequency

As necessary

Who prepares

The billing agency initiates SF 1081 (GSA the 789), providing the information necessary to credit its appropriation or fund account (the accounting station to receive credit and the federal account symbol to be credited), and sends it to the paying agency. The paying agency completes the form, certifying that the information is correct, and forwards it to the Treasury disbursing center. The Treasury disbursing center processes SF 1081s and 789s as combined vouchers and schedules of payment. Agencies report transactions on their monthly SF 224s. (See exhibit 42.)

How used

Input for the Statement of Differences (see appendix A, exhibit A-6)

DGAR's use

Compare information on agencies' SF 224s with that reported by Treasury disbursing offices. If differences exist, notify agencies on TFS Form 6652, Statement of Differences (see also SF 224).

EXHIBIT 40

SF 1081

STANDARD FORM 1081 Revised JUNE 1979 Department of the Treasury ITPRM 2-2500		VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS		<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> PAID BY </div>	
To Disbursing Officer Chicago Disbursing Center P. O. Box 8670 Chicago, Illinois 60680		<u>302</u> <small>(D.O. symbol)</small>			
<i>You are authorized to effect the withdrawals and credits indicated below</i>					
WITHDRAW FROM—		PAY TO—			
Voucher No. <div style="text-align: center;">102</div>	AMOUNT <div style="text-align: center; border: 1px solid black; min-height: 40px;">550.00</div>		Voucher No. <div style="text-align: center;">58-00-0009</div>	Agency Location Code (ALC) <div style="text-align: center;">58-00-0009</div>	
Agency Location Code (ALC) <div style="text-align: center;">40-00-0002</div>	DEPARTMENT XYZ Agency BUREAU of Accounts 938 South Clark Street ADDRESS Chicago, Illinois 60605		DEPARTMENT PDQ Agency BUREAU of Accounting and Budgeting 441 G Street, N.W. ADDRESS Washington, D.C. 20410		
SUMMARY		SUMMARY			
APPROPRIATION OR FUND SYMBOL <div style="text-align: center;">40X1800</div>	AMOUNT <div style="text-align: center;">550.00</div>	APPROPRIATION OR FUND SYMBOL <div style="text-align: center;">58X0300</div>	AMOUNT <div style="text-align: center;">550.00</div>		
TOTAL <div style="text-align: center; border-top: 1px solid black;">550.00</div>		TOTAL <div style="text-align: center; border-top: 1px solid black;">550.00</div>			
Details of charges or reference to attached supporting documents The above payment represents reimbursement for personal services of Arthur L. King as requested from your billing statement No. 348 dated 5/6/7X.					
For use of office charged:			For use of office receiving funds:		
CERTIFICATE OF OFFICE CHARGED					
I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated.					
<div style="text-align: center;">4/19/7X</div> <div style="text-align: center; font-size: small;">(Date)</div>			<div style="text-align: center;"> <small>(Authorized administrative or certifying officer)</small> </div>		

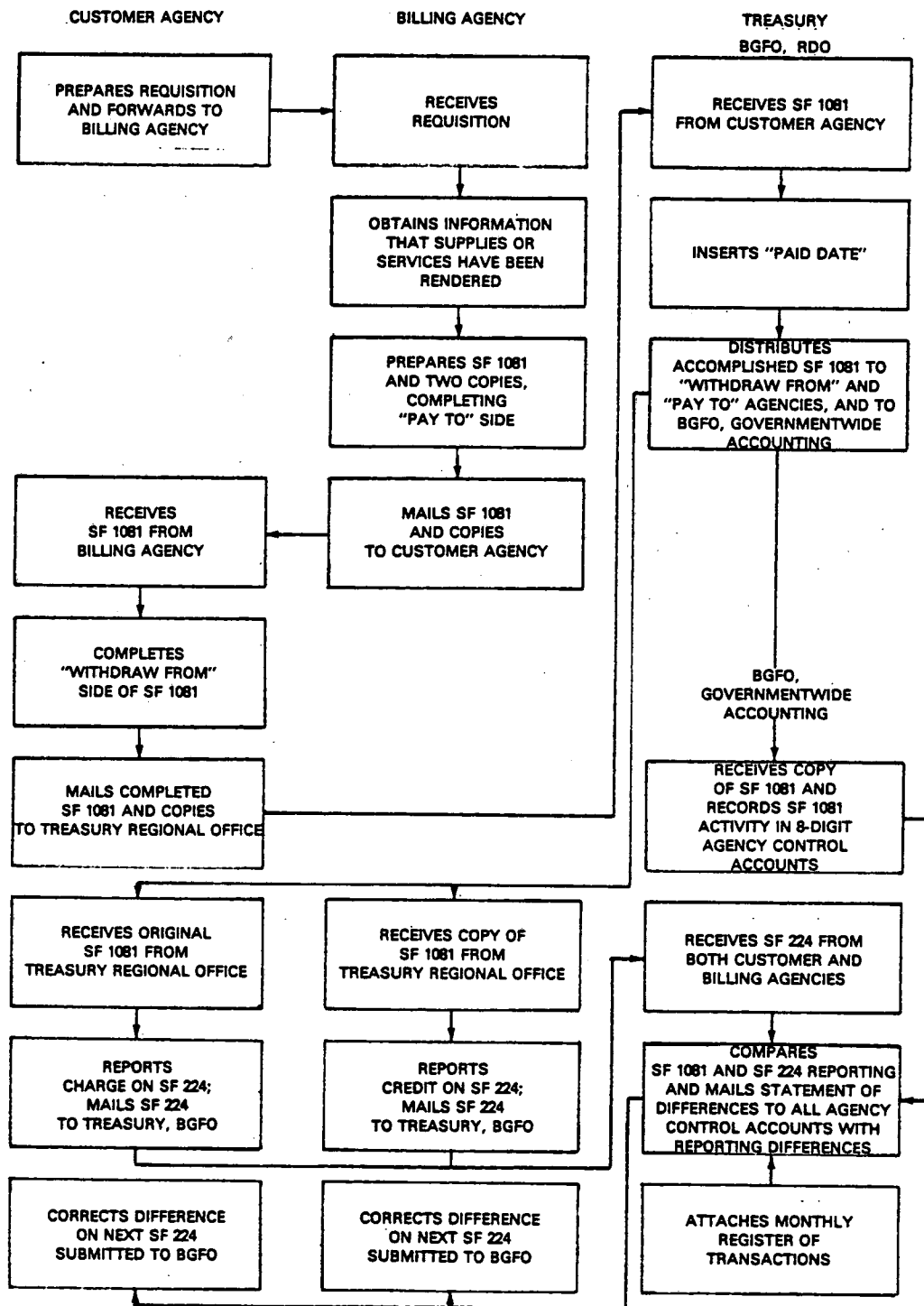
EXHIBIT 41

GSA FORM 789

GSA Form 789 (Rev. 10-73)		GENERAL SERVICES ADMINISTRATION STATEMENT, VOUCHER AND SCHEDULE OF WITHDRAWALS AND CREDITS				DISBURSING OFFICE NO. SCH: 1225	
DEPOSIT TO THE CREDIT OF ACCOUNT(S) SHOWN AND SEND ACCOMPLISHED C/O TO						BUREAU VOUCHER NO. (Filing Office) YOU: 7217	
CREDIT 47X4533 GSA, DAD, FINANCE DIVISION 47-00-0002 258X TELECOMM GSA REGIONAL OFFICE BUILDING WASHINGTON, D.C. 20707						PAID BY	
or Send Remittance Payable to The General Services Administration accompanied by one copy of this GSA Form 789, to the Office indicated above. Adjustments are not to be requested or made for over or under charges of \$10.00 or less per Line Item (FPMR - A - 101-2.104(c)).						DATE MO DAY YR PAGE NO. STATEMENT NUMBER	
OFFICE BILLED (Include ZIP Code)						06 30 X 01 0452923	
DEPT TRSRY BUR GOV FIN OPS DIV FIN & MGMT TREASURY ANX RM 324 WASH D C 20226						9964 TGFOP MAY 197X	
PAYMENT OR INQUIRY SHOULD REFER TO THE ABOVE DATE, STATEMENT NUMBER, AGENCY, AND BILLED OFFICE CODES FOR PROMPT HANDLING.						AGENCY BILLED OFFICE	
AGENCY REQUISITION NUMBER	ACT.	GSA INVOICE OR DOC. NO.	INV. DATE MO. DAY		AMOUNT	REMARKS	
DATA TRANSMISSION		MINS 223 22	RATE		COST \$ 4,464.40	C.O.	
TOTAL AMOUNT DUE (The total amount due on this statement must be paid as rendered in accordance with 7 C.F.R. 2.4.3 and FPMR Title 41 Chap. 101. Adjustments if required will appear on subsequent statements.)					\$ 4,464.40		
TO DISBURSING OFFICE AND SYMBOL-PAYING OFFICE		BUREAU REFERENCE		APPROPRIATION OR FUND (Symbol Only)		AMOUNT	
WITHDRAW FROM: TREASURY DEPARTMENT BUREAU FINANCE & ANALYSIS BRANCH ADDRESS 15 & MADISON PL NW WASHINGTON, D.C. 20226		20-18-0001		2091801S&EBGFO 197X		4,464.40	
CERTIFICATE OF PAYING OFFICE		FOR USE OF PAYING OFFICE					
I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated. 7-16-7X DATE AUTHORIZED CERTIFYING OFFICER: <i>John Doe</i>							
PAID BY:							
CHECK NO. _____ DATED _____		C/O NO. _____ DATED _____					

EXHIBIT 42

REGULAR 1081 VOUCHER SYSTEM



SF 220

Statement of Financial Condition

Purpose

SF 220 (exhibit 43) is used to report the assets, liabilities, and equity of individual fund accounts and/or groups of accounts. It provides an analysis of changes in equity and in the statement of financial condition for business-type* activities.

Frequency

Semiannually for business-type activities; annually for regular governmental activities. Semiannual reports must be submitted no later than May 15 and November 15 (for reporting periods ending March 30 and September 30, respectively). Annual reports must be submitted no later than November 15.

Who submits

All departments and agencies of the executive branch, including government corporations. Agencies of the legislative and judicial branches are requested but not required to submit reports so that Treasury can include all federal financial transactions in its reports to Congress and the public.

How used

Monthly Treasury Bulletin

DGAR's use

- (A) 1. Review total in line 1 (fund balances with Treasury) to ensure agreement between agency reports and Treasury's central records. Review other tie-ins to ensure consistency and accuracy.

*"Business-type" refers to all revolving and trust revolving funds and all government corporations specifically subject to the Government Corporation Control Act, as amended, and any wholly owned and mixed-ownership corporations subsequently brought under the provisions of the Act. It also includes other activities and agencies whose operations, services, or functions are largely self-liquidating or primarily of a revenue-producing nature, and activities and agencies whose operations result in the accumulation of substantial inventories, investments, and other recoverable assets.

EXHIBIT 43

SF 220 (PAGE 1 OF 2)

Standard Form 220
September 1972
2 Treasury FRM 4100

Page 1 of 2

STATEMENT OF FINANCIAL CONDITION
AS OF _____

Bureau or Fund Name		Bureau Identification No.
ASSETS		
SELECTED CURRENT ASSETS		
1. Fund balances with Treasury (Schedule 1):		
a. Budget funds		(A)
b. Budget clearing accounts		
c. Deposit funds		
d. Foreign currency funds		
e. Allowances, foreign currency funds (—)		
2. Federal security holdings (at par) (Schedule 2)		
3. Accounts receivable:		
a. Government agencies		
b. The Public		
c.		
d. Allowances (—)		
4. Advances to:		
a. Government agencies		
b. The Public		
5. TOTAL SELECTED CURRENT ASSETS		
6. Loans receivable (Schedules 3 and 4):		
a. Repayable in dollars		
b. Repayable in foreign currencies		
c. Allowances (—)		
7. Inventories:		
a. Items for sale		
b. Work-in-process		
c. Raw materials and supplies		
d. Stockpile materials and commodities		
e. Allowances (—)		
8. Real property and equipment:		
a. Land		
b. Structures and facilities		
c. Equipment		
d. Leasehold improvements		
e. Acquired security, pending disposition		
f. Allowances (—)		
9. Other assets:		
a. Work-in-process, contractors		
b. Materials and supplies—other		
c.		
d.		
e.		
f. Allowances (—)		
10. TOTAL ASSETS		

220-103

2. Post to worksheets.

EXHIBIT 43

SF 220 (PAGE 2 OF 2)

Standard Form 220
September 1972
2 Treasury FRM 4100STATEMENT OF FINANCIAL CONDITION
AS OF _____

Page 2 of 2

Bureau or Fund Name		Bureau Identification No.
LIABILITIES		
SELECTED CURRENT LIABILITIES		
11. Accounts payable (including funded accrued liabilities):		
a. Government agencies		
b. The Public		
c. _____		
12. Advances from:		
a. Government agencies		
b. The Public		
13. TOTAL SELECTED CURRENT LIABILITIES		
14. Deposit fund liabilities		
15. Unfunded liabilities:		
a. Accrued annual leave		
b. _____		
c. _____		
16. Debt issued under borrowing authority:		
a. Borrowings from Treasury		
b. Agency securities outstanding:		
(1) Participation certificates		
(2) Other		
c. _____		
d. _____		
17. Other liabilities:		
a. _____		
b. _____		
18. TOTAL LIABILITIES		
GOVERNMENT EQUITY		
19. Unexpended budget authority:		
a. Unobligated		
b. Undelivered orders		
20. Unfinanced budget authority (-):		
a. Unfilled customer orders		
b. Contract authority		
c. Borrowing authority		
21. Invested capital		
22. Other equity:		
a. Receipt account equity		
b. Unappropriated receipts (-)		
c. Foreign currency fund equity		
23. TOTAL GOVERNMENT EQUITY (SCHEDULE 5)		
24. TOTAL LIABILITIES AND GOVERNMENT EQUITY		

SF 220

Schedule 6, Statement of Commitments and Contingencies

Purpose

Schedule 6 (exhibit 44) of SF 220 (Statement of Financial Condition) is a supplemental schedule that provides information on the reporting entity's commitments and contingencies stated at the maximum limit of risk, not the expected actual cost. Its objective is to report all contractual commitments that bind the U.S. Government to pay out money under specified conditions but that do not represent government liabilities in the sense of debts owing for cash, goods, services, or other consideration received.

Frequency

Annually for both business-type and regular government activities. Agencies must submit to Treasury by November 15 for the fiscal year ending September 30.

Who submits

All departments and agencies of the executive branch, including government corporations. Agencies of the legislative and judicial branches are requested but not required to submit reports so that Treasury can include all federal financial transactions in its reports to Congress and the public.

How used

Statement of Liabilities, Consolidated Financial Statements

DGAR's use

1. Review totals on schedule 6 to ensure agreement and consistency between agency reports and Treasury's central records.
2. Post to worksheets.

EXHIBIT 44

SF 220, SCHEDULE 6

(Bureau or Fund Name)

SCHEDULE 6, SF 220, STATEMENT OF COMMITMENTS AND CONTINGENCIES
AS OF _____

(Rounded to the Nearest Million)

1. <u>Undelivered Orders:</u>	
a. Total amount as reported on SF 220, Line 19b	\$ _____
b. Less amount obligated to other Government funds	_____
c. Net amount obligated to the public	_____
(Explanatory Notes)	
2. <u>Long-Term Contracts:</u>	
a. Annual rental or cost	\$ _____
b. Remaining life of contract	_____
c. Cost of remaining portion of contract	_____
(Explanatory Notes)	
3. <u>Guaranteed or Insured Credits:</u>	
a. Amount of guarantees or insurance in force	\$ _____
b. Amount of commitments to guarantee or insure	_____
c. Total	_____
*d. Less: Amount included under Line 1 above	_____
e. Net amount of contingent liability	_____
(Explanatory Notes)	
4. <u>Insurance Programs:</u>	
a. Amount of insurance in force	\$ _____
b. Amount of commitments to insure	_____
*c. Less: Amount included under Line 1 above	_____
d. Net amount of contingent liability	_____
(Explanatory Notes)	
5. <u>Indemnity Agreements:</u>	
a. Total amount of indemnity agreements	\$ _____
*b. Less: Amount included under Line 1 above	_____
c. Net amount of contingent liability	_____
(Explanatory Notes)	
6. <u>Actuarial Status of Annuity Programs:</u>	
a. Name of fund	_____
b. Valuation interest rate	_____
c. Actuarial liabilities	\$ _____
d. Actuarial assets	_____
e. Actuarial deficiency or surplus	_____
(Explanatory Notes)	
7. <u>Unadjudicated Claims:</u>	
a. Total amount of unadjudicated claims	\$ _____
*b. Less: Amount included under Line 1 above	_____
c. Net amount of contingent liability	_____
(Explanatory Notes)	
8. <u>Commitments to International Institutions:</u>	
a. Name of international institution ...	_____
b. Amount of commitment	\$ _____
(Explanatory Notes)	
9. <u>Other Contingencies:</u>	
a. Description	_____
b. Amount	\$ _____
(Explanatory Notes)	

*Amounts to be deducted are amounts previously included in Line 1.

Note: This schedule is illustrative of the items to be reported by various agencies. Each reporting agency will use only those items applicable to its operations.

SF 221

Statement of Income and Retained Earnings

Purpose

SF 221 (exhibit 45) shows earnings or losses arising from operations and provides an analysis of change in retained earnings from the beginning of the fiscal year to the end of the reporting period.

Frequency

Semiannually. Agencies must submit to Treasury no later than May 15 and November 15 for the reporting periods ending March 30 and September 30, respectively.

Who submits

All business-type enterprises (see p. 146) in the executive branch. Business-type activities in the legislative and judicial branches are requested but not required to submit SF 221 so that Treasury can include all federal financial transactions in its reports to Congress and the public.

How used

Monthly Treasury Bulletin

DGAR's use

Post to worksheets.

EXHIBIT 45

SF 221

Standard Form 221
September 1972
2 Treasury FRM 4100

STATEMENT OF INCOME AND RETAINED EARNINGS
JULY 1 _____ THROUGH _____

(Prepared only by business-type enterprises)

Bureau or Fund Name		Bureau Identification No.
Section I.—INCOME AND EXPENSE		
INCOME:		
1. Sales of goods		
2. Sales of services		
3. Insurance and guarantee premiums		
4. Interest income		
5.		
6.		
7. TOTAL INCOME		
EXPENSE:		
8. Cost of goods sold		
9. Interest expense:		
a. Treasury borrowings		
b. Federal securities		
c.		
10. Other expenses:		
a.		
b.		
c.		
d.		
e.		
11. TOTAL EXPENSE		
12. INCOME OR EXPENSES (—) Before Extraordinary Items		
13. Extraordinary Income and Expense (—):		
a. Gain or loss (—) on disposition of assets		
b.		
c.		
14. NET INCOME OR EXPENSE (—) Before Distribution		
Section II.—ANALYSIS OF CHANGE IN RETAINED EARNINGS		
15. Opening balance		
16. Net income or expense (line 14)		
17. Adjustments for prior periods:		
a.		
b.		
18. Distribution of income:		
a. Dividends		
b.		
c.		
19. Closing balance		

SF 225

Report on Obligations

Purpose

SF 225 (exhibit 46) provides information on gross obligations incurred, net obligations incurred, and net unpaid obligations outstanding. It provides comprehensive data on government obligations in advance of outlays and thus permits more timely estimates of the impact of federal transactions on the nation's economy.

Frequency

Monthly. Agencies must submit to Treasury by the twentieth calendar day of the following month.

Who submits

All departments and agencies of the Federal Government

How used

Monthly Treasury Bulletin

DGAR's use

1. Review for consistency between agency reports and Treasury's central records.
2. Post to worksheets.

EXHIBIT 46

SF 225

Standard Form 225 Revised November 1973 DEPARTMENT OF THE TREASURY ITEM 3-4400 225-102		Page _____ of _____ Period ended: _____	
REPORT ON OBLIGATIONS (IN THOUSANDS OF DOLLARS)			
AGENCY		Appropriation or Fund Title	
BUREAU		Unexpired Accounts, Current Year Symbols	
Description (1)	Object Class Symbol (2)	Transactions, Fiscal Year to Date	
		Total Transactions (3)	Within Federal Government Only (4)
SECTION I—Gross obligations by object class			
Personnel compensation.....	11		
Personnel benefits.....	12		
Benefits for former personnel.....	13		
Travel and transportation of persons.....	21		
Transportation of things.....	22		
Rent, communications, and utilities.....	23		
Printing and reproduction.....	24		
Other services.....	25		
Supplies and materials.....	26		
Equipment.....	31		
Lands and structures.....	32		
Investments and loans.....	33		
Grants, subsidies, and contributions.....	41		
Insurance claims and indemnities.....	42		
Interest and dividends.....	43		
Refunds.....	44		
Unvouchered.....	91		
Undistributed U.S. obligations.....	92		
Total Section I.....			
SECTION II—Advances, reimbursements, other income, etc. (unexpired accounts only)			
SECTION III—Net obligations incurred.....			
SECTION IV—Expired accounts (Net adjustments during reporting period)			
SECTION V—Net unpaid obligations			
Contact Name		Telephone Number	Date

PREVIOUS EDITION NOT USABLE AFTER OCT. 79

7520-00-985-6979

FS Form 488

Foreign Currency Statement of Transactions and Accounts
Current

Purpose

FS Form 488 (exhibit 47) provides information to aid in the administration of the purchase, custody, deposit, transfer, and sale of foreign exchange by federal agencies. It enables Treasury to report on foreign exchange operations to the President, the Congress, and the public.

Frequency

Monthly. Must be submitted to Treasury by the third working day of the following month.

Who submits

All nonmilitary disbursing officers who deal with foreign currency

How used

Used to generate an actual SF 224 at the end of the fiscal year and foreign currency reports

DGAR's use

Post to Foreign Currency Ledger.

EXHIBIT 47

FS FORM 488

FS Form 488

Reports Submitted by Agencies

DEPARTMENT OF STATE FOREIGN CURRENCY STATEMENT OF TRANSACTIONS AND ACCOUNT CURRENT						Page of Pages
1. FROM		2. TO		3. PERIOD	4. PREVAILING EXCHANGE RATE	
5. STATUS OF FUNDS						
FUND SYMBOLS (A)	EXPLANATION OF RECEIPTS AND PAYMENTS (B)	U.S. OR U.S. EQUIV- ALENT OF SALES (C)	BALANCE DUE LAST MONTH (D)	RECEIPTS (E)	PAYMENTS (F)	BALANCE DUE THIS MONTH (G)
6. I certify that this is a true and correct statement for the period stated at the office referred to above:						
(A) DATE		(B) NAME AND TITLE		(C) SIGNATURE		

FORM
6-62 FS-488

PREVIOUS EDITIONS ARE OBSOLETE

LISTINGS
AND REPORTS
GENERATED

The Public Monies System

Listings & Reports Generated

Consolidated Summary Proof

Purpose

The Consolidated Summary Proof (exhibit 48) is a computer-generated compilation of all transactions from the Detail of Accountability and the Detail of Transactions from each register.

Frequency

Monthly

How used

Audit

DGAR's use

The Ledger Accounts Section of the General Ledger Branch uses the Consolidated Summary Proof to audit the Undisbursed General Ledger. The audit is a proof that all transactions have been processed into the Undisbursed Ledger.

Description of columns

1. Type of transaction
2. Transaction code
3. Amount

EXHIBIT 48
CONSOLIDATED SUMMARY PROOF

①	CONSOLIDATED SUMMARY PROOF--CONTROL AREA 07 AS OF JUNE	② 1981	③ PAGE 5 DATE RAN--07/24/81
AVAILABLE RECEIPTS	17	436,338.57	436,338.57
DISBURSEMENTS	61	2,034,233,358.97	
DISBURSEMENTS	61	3,425,658.12 *	
		2,030,807,700.85	
REPAYMENTS	71	141,799.62	
REPAYMENTS	71	436,338.57 *	
		294,538.95 *	
TOTAL ACCOUNTABILITY AT BEGINNING OF PERIOD	100	1,148,176.71	
		1,148,176.71	
CHECKS ISSUED, CURRENT MONTH, 4-DIGIT SYMBOLS	210	75,801,846.07	
		75,801,846.07	
CHECKS ISSUED, PRIOR MONTHS, OTHER, 4-DIGIT SYMBOLS	212	42,687,071.16 *	
		42,687,071.16 *	
PAYMENT VOUCHERS ON LETTERS OF CREDIT	215	2,034,233,358.97	
		2,034,233,358.97	
CONFIRMED DEPOSITS WITH THE TREASURER, U.S. REPORTED BY ACCOUNTABLE OFFICERS	420	36,540,433.03	
		36,540,433.03	
TRANSFERS OF CHECKS ISSUED BETWEEN AREAS - CONTRA TO CODE 790	497	2,292,348,163.64	
		2,292,348,163.64	
ACCOUNTABILITY AT CLOSE OF PERIOD	500	1,289,976.33	
		1,289,976.33	
CHECKS PAID REPORTED BY J.U.S.	790	2,292,348,163.64	
		2,292,348,163.64	
NET TOTAL FOR MTS		2,030,665,901.23	
NET DIFFERENCE BETWEEN ACCOUNT AND ACCOUNTABILITY TRANSACTIONS		.00	
HASH TOTAL OF REPORTING STATION SYMBOLS		9,751	
		9,751	
HASH TOTAL OF JVS, SF 10176 AND SF 1091		11,470	
		11,470	
HASH TOTAL OF STATION CODES		385,278,505	
		385,278,505	
NUMBER OF DOCUMENTS - STATEMENTS OF ACCOUNTABILITY		5	

Listings & Reports Generated

Listings & Reports Generated

Central General Ledger

Purpose

The Central General Ledger (exhibit 49) is a computer-generated list of all public money accounts, showing, by month, debits, credits, and closing balances.

Frequency

Monthly

How used

Public monies system

DGAR's use

The Central General Ledger should agree, each month, with the amounts processed on TFS Form 4361, U.S. Treasury Statement of Accountability and Transactions.

Description of columns

1. Opening balance: Remains the same for each account for the entire year unless the opening balance is adjusted
2. Debits: Activity for the month and subtotals of debits
3. Credits: Activity for the month and subtotals of credits
4. Closing balance: Balance at the end of each month
5. Reference/location code: Reference to reporting area
6. Transaction code
7. Dates: Accounting month and year
8. Account symbol: The "A" account involved; listing is in order by this account

EXHIBIT 49
CENTRAL GENERAL LEDGER

CAGL040R1				CENTRAL GENERAL LEDGER		08/31/81	FISCAL YEAR 1981		PAGE 1
1	2	3	4	5	6	7	8	9	10
OPENING BALANCE CREDIT (+)	DEBITS MINUS (-)	CREDITS MINUS (-)	CLOSING BALANCE CREDIT (+)	REFERENCE LOCATION CODE	DOCUMENT OR B.O. SYMBOL	DATE	ACCOUNT SYMBOL	DEPT.	UNCLASS.
U.S. TREASURY OPERATING CASH - TAX AND LOAN NOTE ACCOUNTS									
16,887,823,405.70		6,073,350,452.50		00010098 20		60 10 0 71 10 0	20A1009 20A1009		
16,887,823,405.70		6,073,350,452.50	10,814,472,953.20	BALANCES					
		6,023,462,205.78		20		71 11 0	20A1009		
16,887,823,405.70		12,096,812,658.28	4,791,010,747.42	BALANCES					
	4,451,869,554.81			20		61 12 0	20A1009		
16,887,823,405.70	4,451,869,554.81	12,096,812,658.28	9,242,880,302.23	BALANCES					
	1,635,710,677.42			20		61 01 1	20A1009		
16,887,823,405.70	6,087,580,232.23	12,096,812,658.28	10,878,590,979.65	BALANCES					
		3,056,885,777.15		20		71 02 1	20A1009		
16,887,823,405.70	6,087,580,232.23	15,153,698,435.43	7,821,705,202.50	BALANCES					
		137,050,925.49		20		71 03 1	20A1009		
16,887,823,405.70	6,087,580,232.23	15,290,749,360.92	7,684,654,277.01	BALANCES					
	9,005,530,155.02			20		61 04 1	20A1009		
16,887,823,405.70	15,093,110,387.25	15,290,749,360.92	16,690,184,432.03	BALANCES					
		13,276,944,491.95		20		71 05 1	20A1009		
16,887,823,405.70	15,093,110,387.25	28,567,293,852.87	3,413,639,940.08	BALANCES					

Listings & Reports Generated

Restoration Wire

Purpose

The restoration wire (exhibit 50) promptly replenishes a depleted balance in Treasury's general account of a foreign or national depository bank that has fallen below a preauthorized amount.

Whenever the balance in Treasury's general account is reduced below the amount fixed by the Secretary of the Treasury, the depleted balance will be restored promptly upon Treasury's receipt of a request from the depository bank. The balance is restored by authorizing the appropriate Federal Reserve Bank or branch, by wire, to credit the depository bank's reserve account or to place the funds to the bank's credit with its correspondent in any city where an FRB or branch is located (exhibit 51).

Each request for restoration of a depleted balance must state the exact amount held to the credit of Treasury at the time the telegram is sent. The message should also state the method by which restoration of the balance is desired. The funds will be transferred to a depository bank in advance of the actual reduction in Treasury's balance or in anticipation of the future cashing of government checks.

Two types of wire requests exist:

1. TRED0: Treasury balance reduced to:
2. TRAF7: Treasury balance reduced to an overdraft of:

After calculations are completed, a wire is sent to effect the "transfer," which is directed to the FRB. Then a wire, which is the confirmation of the transfer, is sent to the depository bank (exhibit 52).

Frequency

As necessary

EXHIBIT 50
RESTORATION WIRE

THE DEPARTMENT OF THE TREASURY - BGFO
MONETARY & TRANSIT ACCOUNTS SECTION 0
ROOM 1018, GAO BUILDING
WASHINGTON, DC 20226

CC: 030420600 01/25/82

X

FMCCREARY:bt (202) 566-5482

RESTORATION

SEND COPY TO CODE 153

NEW YORK

GIRAD URHIB CEBID ACCT. NO. 001-0-959005

McCREARY

EXHIBIT 51
AUTHORIZATION WIRE

AB/446/9899/JK

25 JAN 82

UNITED STATES TREASURY

WASHINGTON DC

ATTN GENERAL LEDGER BRANCH

FROM CHASMILT HEIDELBERG

TRAFT TWO MILLION SIX HUNDRED THOUSAND DOLLARS

PAY TO THE ORDER OF CHASE MANHATTAN BANK N.Y. FOR
CREDIT TO MILITARY BANKING FACILITY, HEIDELBERG,
GERMANY

ACCOUNT NUMBER 001-0-959005.

CHASMILT HEIDELBERG

EXHIBIT 52
CONFIRMATION WIRE

THE DEPARTMENT OF THE TREASURY - BGFO
MONETARY & TRANSIT ACCOUNTS SECTION P
ROOM 1018, GAO BUILDING
WASHINGTON, DC 20226

CC: 030420600

01/25/82

FMCCREARY:bt

(202) 566-5482

X

RESTORATION

CHASMILT HEIDELBERG
TELEX NO. 461527
CHAS D

NELLA 25TH THREE MILLION DOLLARS

FAYE MCCREARY, CHIEF
MONETARY & TRANSIT ACCOUNTS SECTION

Listings & Reports Generated

Special Register of Transactions

Purpose

The Special Register of Transactions (exhibit 53) is a computer-generated listing that recaptures transactions processed into the public monies system through the Daily Transcripts (TFS Forms 17, 17C, 17M, 18, 20, etc.).

Frequency

Daily

How used

Monthly Treasury Statement

DGAR's use

The General Ledger Branch uses the Register of Transactions to post to TFS Form 4493A, U.S. Treasury General Ledger--J.V. and Balance Sheet, which is, at month's end, posted to TFS Form 4361, U.S. Treasury Statement of Accountability and Transactions. TFS Form 4361 is then submitted to DDP for inclusion in the central accounting system.

Description of columns

1. Micro no.: Microfilm number assigned to help locate microfilmed document
2. Bnk: Assigned bank number
3. Symbol: Account symbol for public monies system (e.g., 17210 = transfer accounts)
4. CD-no.: Credit document number, if applicable (to help in matching)

EXHIBIT 53

SPECIAL REGISTER OF TRANSACTIONS

SPECIAL REGISTER OF TRANSACTIONS GENERAL LEDGER AS OF 12-35-81										R/C 20052	
1	2	3	4	5	6	7	8	9	10	11	12
MICRO NO	BRK	TRANS	LOT	CLS	SYMBOL	TR	STS	CONFIRM	TRANS	CD=NO	AMOUNT
CL DATE SEQNO	TYPE				CODE	DATE	DATE				
123581 06877	036	1	165	2	17182	4	4	12-30-81	12-30-81	00000000	223.12CR
123581 01759	036	1	33	2	17182	4	4	12-29-81	12-29-81	00000000	45,469.77CR
123581 15108	036	1	271	2	17182	4	4	12-31-81	12-31-81	00000000	62,546.39CR
					108,239.28CR				.00		108,239.28CR
123581 14270	040	1	260	2	17182	4	4	12-31-81	12-31-81	00000000	181.25CR
123581 14266	040	1	260	2	17182	4	4	12-31-81	12-31-81	00000000	568.76CR
123581 07421	040	1	179	2	17182	4	4	12-29-81	12-29-81	00000000	882.24CR
123581 11671	040	1	233	2	17182	4	4	12-30-81	12-30-81	00000000	1,200.00
123581 07571	040	1	185	2	17182	4	4	12-24-81	12-24-81	00000000	4,344.87CR
123581 14268	040	1	260	2	17182	4	4	12-31-81	12-31-81	00000000	7,766.28CR
123581 14269	040	1	260	2	17182	4	4	12-31-81	12-31-81	00000000	22,525.02CR
123581 14267	040	1	260	2	17182	4	4	12-31-81	12-31-81	00000000	29,174.39CR
123581 11691	040	1	233	2	17182	4	4	12-30-81	12-30-81	00000000	71,061.83CR
					136,504.64CR				1,200.00		135,304.64CR
SYMBOL TOTAL					70,803,992.59CR			28,324,025.37		7,522,032.78	125
123581 08608	002	1	203	2	17197	2	4	12-09-81	12-09-81	00103298	104.40
123581 08609	002	1	203	2	17197	2	4	12-09-81	12-09-81	00103673	199.50
123581 08242	002	1	200	2	17197	2	4	12-30-81	12-30-81	00103202	1,550.00
					.00				1,853.90		1,853.90
SYMBOL TOTAL					.00			1,853.90		1,853.90	3
123581 10420	001	1	218	2	17222	2	4	12-30-81	12-30-81	00000000	65,033,063.22
123581 10497	001	1	218	2	17222	4	4	12-30-81	12-30-81	00000000	67,203,910.20CR
123581 12451	001	1	240	2	17222	4	4	12-31-81	12-31-81	00000000	117,285,552.92CR
123581 12484	001	1	240	2	17222	2	4	12-31-81	12-31-81	00000000	371,119,854.52
					184,489,863.12CR			436,152,917.74		251,662,094.62	4
123581 08131	002	1	200	2	17222	4	4	12-30-81	12-30-81	00000000	6,734.58CR
123581 08482	002	1	203	2	17222	4	4	12-09-81	12-09-81	00000000	66,983.16CR
123581 08417	002	1	203	2	17222	2	4	12-09-81	12-09-81	00000000	9,610,872.75
123581 08146	002	1	200	2	17222	2	4	12-30-81	12-30-81	00000000	86,646,454.65
123581 11870	002	7	236	2	17222	2	4	12-31-81	12-31-81	00000000	97,367,446.89
123581 08418	002	1	203	2	17222	2	4	12-09-81	12-09-81	00000000	235,138,746.97
123581 08130	002	1	200	2	17222	4	4	12-30-81	12-30-81	00000000	265,997,965.92CR
123581 08483	002	1	203	2	17222	4	4	12-09-81	12-09-81	00000000	301,388,737.03CR
123581 08147	002	1	200	2	17222	2	4	12-30-81	12-30-81	00000000	342,545,317.35
123581 11879	002	7	236	2	17222	4	4	12-31-81	12-31-81	00000000	584,152,795.60CR

Listings & Reports Generated

The Central Accounting System

Listings & Reports Generated

Unmatched Transactions

Purpose

Unmatched Transactions (exhibit 54) is a computer-generated listing of items on monthly reports from agencies (SFs 224, 1218, 1219, 1220, 1221, etc.) that do not match the master file of valid accounts.

Frequency

Monthly. DDP must prepare by the eighth working day.

How used

Monthly Treasury Statement

DGAR's use

After Unmatched Transactions is received from DDP, the technician compares the list with the UNDO1 master file and Federal Account Symbols and Titles, contacting the agency involved or other Treasury offices if necessary. There are four reasons an account may be listed: (1) an error in reporting by the agency or disbursing officer, (2) a keypunch error, (3) a valid symbol that has not yet been inserted in the master file, and (4) an error in coding; therefore, the technician should concentrate on the account symbol and related items rather than dollar amounts. Each error must be corrected before processing to generate the Monthly Treasury Statement can continue.

Description of columns

1. Area code: Area code or register code (e.g., 19 = administrative agencies)
2. Date/actg.: Accounting date reflected on the document
3. Date/proc.: Date item was key entered
4. Loc. or D.O. sym.: The 4- or 8-digit ALC reflected on the document
5. Sub cl.: The 2-digit subclass prefix

EXHIBIT 54
UNMATCHED TRANSACTIONS

10/3

T24 G2 UNMATCHED TRANSACTIONS 0									
AREA CODE	DATE MM-YY	LOC. OR DO	SUB CF	ACCOUNT SYMBOL		AMOUNT			
3 19	09301	10071	12100410	12	2650000	51	250.00		
3 19	09301	10071	12100520	12	X3875010	61	529.00		
3 19	09301	10071	12100520	12	X3875010	71	1,229.50		
3 19	09301	10071	13140001	13	1619000	51	51.03		
3 19	09301	10071	13140001	13	5123000	51	9,000,000.00		
3 19	09301	10071	13140001	13	77825123000	61	286,438.17		
3 19	09301	10071	13140001	13	77825123000	71	19,329.88		
3 19	09301	10081	14100777		141280811000010	61	908.04		
3 19	09301	10071	18000001	18	X4020001		173,914,800,000.00*		
3 17	09301	10071	18000001	18	X4020001		614,228,900,000.00*		
3 19	09301	10071	20710001	20	X1099000	71	30,500.00		
3 19	09301	10081	36000317	36	X4024000	61	21,022.04		
3 19	09301	10081	36000317	36	X4024000	71	1,276.18		
3 19	09301	10081	36000317	36	X4025000	51	1,318,058.94		
3 19	09301	10081	36000317	36	X4025000	71	184,706.87		
3 19	09301	10081	47001201	47	M5255000	61	101.87		
3 19	09301	10071	55000001	55	X8155001	61	29,773.29*		
3 19	09301	10081	69001001	69	F3875016	16	42.65		
3 19	09301	10081	69001001	69	F3875016	61	4,824.53		

Listings & Reports Generated

6. Account symbol: The account symbol for the appropriation or fund account
7. TC: The 2-digit transaction code
8. Amount: The dollar amount reflected on the document
9. Invalid bureau codes (if applicable)

Listings & Reports Generated

Comparison of Account Master File to MTS Records

Purpose

The Comparison of Account Master File to MTS Records (exhibit 55) is a computer-generated listing comparing what is in a particular account (undisbursed) and amounts processed into and published in the Monthly Treasury Statement (MTS).

Frequency

Monthly, by the nineteenth working day

How used

Monthly Treasury Statement

DGAR's use

After the MTS is published, the Government Reports Branch reviews differences in the Comparison to be sure that all differences are cleared out by the following month.

Description of columns

1. Departmental code
2. Fiscal year, 4-digit main account number, and subnumber
3. MTS line
4. Function code
5. Amount from accounts: Amounts or expenditures from undisbursed accounts
6. Amount from MTS: Balance of expenditures from the year-to-date of the MTS
7. Difference: The difference between the "amount from accounts" and the "amount from MTS"; must be investigated and resolved

EXHIBIT 55

COMPARISON OF ACCOUNT MASTER FILE TO MTS RECORDS

COMPARISON OF ACCOUNT MASTER FILE TO MTS RECORDS AUG 1981										01267 PAGE 4	
F & DATE SC	①	②	③	④	⑤	⑥	⑦	⑧	⑨		
		ACCOUNT	SYMBOL	T E	AMOUNT FROM ACCOUNTS	AMOUNT FROM MTS	DIFERENCE				
4	071	20	X 8095	4 2 0 0230 C00	CREDITS	18,488,979.29	18,488,979.29			0230	
TOTAL FOR THIS MTS 0230 C00					CREDITS	18,488,979.29	18,488,979.29			* TT	0230
1	071	20	0130	5 0 0240 C00	CREDITS	25,852,764.46	25,852,764.46			0240	
4	071	15160	X 8011	3 5 0240 C00	DEBITS	7,049,486.49	7,049,486.49			0240	
4	071	60	X 8011	2 2 0 0240 C00	CREDITS	2,351,596,990.31	2,351,596,990.31			0240	
4	001	60	X 8011	21 2 0 0240 C00	CREDITS	246,700,000.00 *	246,700,000.00 *			0240	
4	071	60	X 8012	2 2 0 0240 C00	CREDITS	107,661,000.00	107,661,000.00			0240	
TOTAL FOR THIS MTS 0240 C00					CREDITS	2,237,813,754.77	2,237,813,754.77			* TT	0240
					DEBITS	7,049,486.49	7,049,486.49			* TT	0240
4	071	20	X 8042	3 2 0 0251 000	CREDITS	12,247,879,691.85	12,247,879,691.85			0251	
TOTAL FOR THIS MTS 0251 000					CREDITS	12,247,879,691.85	12,247,879,691.85			* TT	0251
1	071	20	0121	5 0 0254 000	CREDITS	395,288,221.44 *	395,288,221.44 *			0254	
4	071	15120	X 8042	3 5 0254 000	DEBITS	58,375,738.40	58,375,738.40			0254	
4	071	20	X 8042	1 2 0 0254 000	CREDITS	3,646,176,000.00	3,646,176,000.00			0254	
081	FLASH	10804	8042	4 0 0254 000	CREDITS	366,297,839.78 *	366,297,839.78 *			0254	
081	FLASH	10805	8042	4 0 0254 000	CREDITS	366,297,839.78	366,297,839.78			0254	
071	YTD	10801	9999	3 0254 000	CREDITS	366,297,839.78	366,297,839.78			0254	
TOTAL FOR THIS MTS 0254 000					CREDITS	3,617,185,618.34	3,617,185,618.34			* TT	0254
					DEBITS	58,375,738.40	58,375,738.40			* TT	0254
4	071	20	X 8042	5 2 0 0258 000	CREDITS	119,121,409.08	119,121,409.08			0258	
4	071	20	X 8042	6 2 0 0258 000	CREDITS	10,370,202.98	10,370,202.98			0258	
TOTAL FOR THIS MTS 0258 000					CREDITS	129,491,612.06	129,491,612.06			* TT	0258
4	071	20	X 8004	5 2 0 0264 E00	CREDITS	2,706,136,153.77	2,706,136,153.77			0264	
TOTAL FOR THIS MTS 0264 E00					CREDITS	2,706,136,153.77	2,706,136,153.77			* TT	0264
4	071	20	X 8004	7 2 0 0269 E00	CREDITS	300,728,480.36	300,728,480.36			0269	
TOTAL FOR THIS MTS 0269 E00					CREDITS	300,728,480.36	300,728,480.36			* TT	0269
4	071	24	X 8135	1 2 0 0271 E00	CREDITS	3,500,766,012.09	3,500,766,012.09			0271	
4	071	24	X 8135	3 2 0 0271 E00	CREDITS	27,591,562.20	27,591,562.20			0271	
TOTAL FOR THIS MTS 0271 E00					CREDITS	3,528,357,574.29	3,528,357,574.29			* TT	0271

Listings & Reports Generated

MTS Analysis

Purpose

The MTS Analysis (exhibit 56) is a computer-generated listing that is the major input to the MTS, as it presents totals by MTS line.

Frequency

Monthly

How used

Monthly Treasury Statement

DGAR's use

DGAR reviews the MTS Analysis before the MTS is published for any obvious errors and to check specific entries for accuracy.

Description of columns

1. Current month credits/current month debits: Transactions that were reported at month's end. Under "current month debits" is the net of the two columns, which is reported on the monthly section of the MTS.
2. Year-to-date credits/year-to-date debits: Transactions that have been reported for the year to date. Under "year-to-date debits" is the year-to-date balance, which is reported on the year-to-date section of the MTS.

EXHIBIT 56 MTS ANALYSIS

MTS ANALYSIS JUL 1981									
08/28/81A									
CURRENT MONTH CREDITS				1	CURRENT MONTH DEBITS				2
					YEAR TO DATE CREDITS				2
					YEAR TO DATE DEBITS				
03	20 0903	X 3	800 061		1,004,842,182.59				
	FLASH 919 10739	7	800 07311	396,089.52		396,089.52	10,424,881,462.35	5	0238
MTS LINE TOTALS				2,721,421,373.61	1,006,842,182.59	61,296,557,149.74	10,424,881,462.35	0	0238
NET TOTALS FOR THIS MTS LINE					1,714,679,191.02	NET	50,871,475,681.39	0	0190
15	20 8006	X 3	C00 061				379,820,000.00	5	0208
	20 8006 1	X 2	C00 061	8,453,116,616.67		83,974,349,918.70		0	0208
MTS LINE TOTALS				8,453,116,616.67		83,974,349,918.70	379,820,000.00	0	0200
NET TOTALS FOR THIS MTS LINE					8,453,116,616.67	NET	83,594,529,918.70	0	0200
	20 8006 11	X 2	C00 061	536,381,883.15 *		4,312,174,183.45		0	0204
MTS LINE TOTALS				536,381,883.15 *		4,312,174,183.45		0	0204
NET TOTALS FOR THIS MTS LINE					536,381,883.15 *	NET	4,312,174,183.45	0	0204
	20 8006 3	X 2	C00 061	1,220,407,043.98		10,077,776,551.58		0	0208
	FLASH 8006 10724	7	C00 07311	190,089,487.01		190,089,487.01		0	0208
MTS LINE TOTALS				1,410,496,530.99		10,267,866,038.59		0	0208
NET TOTALS FOR THIS MTS LINE					1,410,496,530.99	NET	10,267,866,038.59	0	0208
15	20 8007	X 3	C00 061				47,820,000.00	5	0212
	20 8007 1	X 2	C00 061	1,175,012,257.36		8,241,325,439.60		0	0214
MTS LINE TOTALS				1,175,012,257.36		8,241,325,439.60	47,820,000.00	0	0212
NET TOTALS FOR THIS MTS LINE					1,175,012,257.36	NET	8,194,505,439.60	0	0211
	20 8007 11	X 2	C00 061	94,652,706.00 *		478,330,075.59		0	0214
MTS LINE TOTALS				94,652,706.00 *		478,330,075.59		0	0214
NET TOTALS FOR THIS MTS LINE					94,652,706.00 *	NET	478,330,075.59	0	0214
	20 8007 16	X 2	C00					0	0216

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Listings & Reports Generated

Listings & Reports Generated

Listing of Detail Transactions

Purpose

The Listing of Detail Transactions (exhibit 57) is a computer-generated listing that recaptures all transactions processed in a particular month with the exception of accountability transactions; it is listed in order by department and account symbol.

Frequency

Monthly. DDP must complete by the twelfth working day.

How used

Undisbursed Expenditure Trial Balance, Receipt Trial Balance, Central General Ledger ("A" accounts)

DGAR's use

DGAR uses Detail Transactions as a means of control on total transactions. The listing is also used as a reference for what was processed during a particular month and which ALC reported the activity.

Description of columns

1. Area code: The register code (e.g., 02 = USD0s)
2. Loc. or D.O. sym.: The 8-digit ALC, warrant number, etc.
3. Sub cl.: The departmental code (e.g., 19 = State Department)
4. Account symbol: Fiscal year, if any, and the 4-digit main fund group
5. TC: Transaction code
6. Amount: Amount processed (each separate transaction) for the MTS
7. Net current month: Net amount processed per month for each account (e.g., 19X1125 = \$475,382.72)

EXHIBIT 57

LISTING OF DETAIL TRANSACTIONS

LISTING OF DETAIL TRANSACTIONS PROCESSED										PRIOR JULY 31, 1981	
AREA	DATE	LOC. OR	SUB	ACCOUNT	SYMBOL	AMOUNT	NET	NET	NET	NET	NET
①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫
TIME	ACTG. PROC.	DO. KYN.	CL	SYMBOL	AMOUNT	CURRENT MONTH	YEAR	DATE	NOT FOR	U.S.	
01	07311 08131	19006261	19	X1125	200.00						
02	07311 08131	19006281	19	X1125	186.91						
02	07311 08021	19006202	19	X1125	546.00						
19	07311 08101	19000001	19	801126	15,000.00						
02	07311 07301	19006207	19	801126	369,628.91						
19	07311 08101	19000001	19	811126	11,202,295.75						
02	07311 07301	19006277	19	811126	2,019,934.20						
19	07311 08101	19000001	19	M1127	1,995.03						
19	07311 08101	19050001	19	791127	2,711.83						
19	07311 08101	19000001	19	801127	16,054.60						
02	07311 07301	19006207	19	801127	8,681.20						
19	07311 08101	19000001	19	M1143	62,000.00*						
02	07311 07301	19006207	19	M1143	4,800.00						
19	07311 08101	19000001	19	791143	928.06						
02	07311 08021	19006202	19	791143	3,845.45						
02	07311 08021	19006202	19	791143	3,845.45						
19	07311 08101	19000001	19	801143	7,913.75						
02	07311 08021	19006202	19	801143	19,861.02						
02	07311 07301	19006207	19	801143	42.00						
02	07311 07301	19006207	19	801143	74,267.72						
02	07311 08021	19006202	19	801143	144.30						
02	07311 07301	19006207	19	801143	2,000.00						
02	07311 07301	19006207	19	801143	18,363.80						
10	06051 07301	631180	19	811143	10						
19	07311 08101	19000001	19	811143	205,445.21						
02	07311 08021	19006202	19	811143	155,955.36						
02	07311 08021	19006202	19	811143	10,500.00						
02	07311 07301	19006207	19	811143	1,504,985.85						
02	07311 07301	19006207	19	811143	4,000,000.00						
02	07311 07301	19006207	19	811143	19,500,000.00						
02	07311 07301	19006207	19	811143	4,894,172.82						
02	07311 07301	19006207	19	811143	3,795,014.15						
02	07311 07301	19006207	19	811143	54,933.39						
02	07311 08131	19006305	19	811143	23.00						
02	07311 08131	19006320	19	811143	940.12						
02	07311 08131	19006320	19	811143	940.12						
07	07311 08101	19009701	19	811143	2,988,330.00						
07	07311 08101	19009701	19	811143	20,997,271.00						
02	07311 08021	19006202	19	811143	15,009.76						
02	07311 07301	19006207	19	811143	42.62						
19	07311 08101	19000001	19	M1144	1,000.00*						
19	07311 08101	19000001	19	M1147	230.09*						
19	07311 08101	19000001	19	791147	207.19*						
02	07311 08131	19006272	19	1482	15,786.17						
19	07311 08101	19000001	19	1499	194.50						
02	07311 07301	19006207	19	1499	74.00						
02	07311 08021	19006202	19	1812	4.35						
19	07311 08101	19101103	19	1812	1,268.16						
02	07311 08021	19006202	19	1830	18,000.00						
02	07311 07301	19006207	19	1830	1,033.43						
02	07311 07301	19006207	19	2039	395.02						
19	07311 08101	19101103	19	2249	239.06						
02	07311 08021	19006202	19	2259	242.93						
19	07311 08101	19101103	19	2259	8.00						
19	07311 08101	19000001	19	2412	32.38						

Listings & Reports Generated

8. Net year-to-date: Net amount processed for the fiscal year for each account
9. Not for MTS: Transactions processed that do not affect expenditures or receipts (e.g., nonexpenditure transfers, warrants)

Miscellaneous

Listings & Reports Generated

Detail of Accountability

Purpose

The Detail of Accountability (Exhibit 58) is a computer-generated list that recaptures Accountability transactions from the SF 224, SF 1218, SF 1219, and the TFS 4361.

Frequency

Monthly

How used

Monthly Treasury Statement (Table IV, Means of Financing, under Miscellaneous Assets).

DGAR's use

The Detail of Accountability is one of the primary sources for posting to the General Ledger.

Description of columns

1. Reg. no.: Register number (e.g., 07 = other funded disbursing officers)
2. Reporting D.O. sym.: The disbursing officer's symbol as reported on SF 1219, 1220
3. D.O. code: The disbursing officer's specific location code
4. Tran. code: Three-digit transaction code; listing is in order by this code.

EXHIBIT 58 DETAIL OF ACCOUNTABILITY

CAGIIRI										08-31-81		PAGE 291
DETAIL LISTING OF ACCOUNTABILITY TRANSACTIONS PRIOR TO M.Y .S.												
REG. NO.	REPORTING D.O.	ACCTG. SYM.	AUDIT DATE	D.O. LOC.	AUDIT CODE	TRAN. DATE	TRAN. CODE	DETAIL AMOUNT	REGISTER NUMBER TOTAL AMOUNT	TRANSACTION CODE TOTAL AMOUNT		
07	001001	08	31	1	4681	08	81	420	59,403.01			
07	001001	08	31	1	4682	08	81	420	37,308.19			
07	001001	08	31	1	4683	07	81	420	410.00*			
07	001001	08	31	1	4683	08	81	420	488,515.42			
07	001001	08	31	1	4684	08	81	420	60,568.94			
07	001001	08	31	1	4685	08	81	420	614,529.04			
07	001001	08	31	1	4686	08	81	420	360,746.63			
07	001001	08	31	1	4687	08	81	420	11,285.07			
07	001001	08	31	1	4688	08	81	420	82,309.17			
07	001001	08	31	1	4689	08	81	420	41,608.03			
07	001001	08	31	1	4690	08	81	420	11,871.50			
07	001001	08	31	1	4691	08	81	420	2,948.30			
07	001001	08	31	1	4692	08	81	420	395.00			
07	001001	08	31	1	4693	08	81	420	1,270.60			
07	001001	08	31	1	4694	08	81	420	7,437.00			
07	001001	08	31	1	4696	08	81	420	912.00			
07	001001	08	31	1	4699	08	81	420	25,510.83			
07	001001	08	31	1	4700	08	81	420	578.37			
07	001001	08	31	1	4701	08	81	420	1,699.50			
07	001001	08	31	1	4702	08	81	420	17,149.30			
07	001001	08	31	1	4703	08	81	420	2,669.50			
07	001001	08	31	1	4704	08	81	420	2,521.60			
07	001001	08	31	1	4705	08	81	420	4,767.48			
07	001001	08	31	1	4706	08	81	420	1,153.50			
07	001001	08	31	1	4707	08	81	420	2,253.00			
07	001001	08	31	1	4708	08	81	420	1,393.70			
07	001001	08	31	1	4709	08	81	420	2,666.75			
07	001001	08	31	1	4710	08	81	420	917.58			
07	001001	08	31	1	4711	08	81	420	5,841.50			
07	001001	08	31	1	5695	08	81	420	1,506.70			
07	001001	08	31	1	5696	08	81	420	.50			
07	001001	08	31	1	5697	08	81	420	1,157,948.60			
07	001001	08	31	1	5699	07	81	420	1,324.50			
07	001001	08	31	1	5699	08	81	420	1,757.15			
07	001002	08	31	1	4764	08	81	420	263,332.68			
07	001003	08	31	1	8600	08	81	420	84,539.03			
07	001003	08	31	1	8601	08	81	420	45,427.94			
07	001003	08	31	1	8602	08	81	420	10,192.00			
07	001003	08	31	1	8603	08	81	420	9,215.63			
07	001003	08	31	1	8604	08	81	420	83,954.68			
07	001003	08	31	1	8605	08	81	420	33,600.86			
07	001003	08	31	1	8606	08	81	420	7,863.71			
07	001003	08	31	1	8608	08	81	420	37,347.12			
07	001003	08	31	1	8609	08	81	420	23,772.11			
07	001003	08	31	1	8611	08	81	420	107,171.36			
07	001003	08	31	1	8612	08	81	420	320,863.07			
07	001003	08	31	1	8612	06	81	420	180.00*			
07	001003	08	31	1	8613	08	81	420	39,949.01			
07	001003	08	31	1	8614	08	81	420	22,958.87			
07	001003	08	31	1	8615	08	81	420	7,100.21			
07	001003	08	31	1	8616	08	81	420	5,107.00			
07	001003	08	31	1	8617	08	81	420	5,245.99			
07	001003	08	31	1	8618	08	81	420	50,273.31			
07	001003	08	31	1	8619	08	81	420	59,271.04			

Listings & Reports Generated

Undisbursed Master File (the UNDØ1)

Purpose

The UNDØ1 (exhibit 59) is a computer-generated listing of all accounts in the central accounting system, in order by department and account symbol.

Frequency

Monthly

How used

Undisbursed Expenditure Trial Balance, Receipt Trial Balance, Monthly Treasury Statement, Central General Ledger

DGAR's use

The Government Reports Branch of DGAR is responsible for maintaining and updating the UNDØ1. Changes to UNDØ1 are made from announcement cards (exhibit 60), which the Appropriation and Investment Branch of DGAR prepares. Changes are also made as a result of the unmatched process and the yearly realignment to the new budget document.

When the UNDØ1 must be changed, TFS Form 7111 (exhibit 61) must be filled out and submitted to DDP for key entry.

Description of columns

1. Opening balance for fiscal year
2. Current year appropriations
3. Current month net disbursements
4. Year-to-date net disbursements
5. Nonexpenditure transactions
6. Year-to-date balance

EXHIBIT 59

UNDISBURSED MASTER FILE (THE UND01)

UNDISBURSED MASTER FILE (THE UND01)									
①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩
54922158							00 0418 000	80	41 AO 1005
	366900000		19348255		35641903				801 04051
14924292		13275195	214534553		152365447		00 0418 000	81	41 AO 1005
18529232			40350		14883942		00 0419 000	79	41 AO 1005
	24500000		2146248		16382984		00 0419 000	80	41 AO 1005
46701500		2107220	14630646		9849354		00 0419 000	81	41 AO 1005
46942998					46701500		00 0420 000	79	41 AO 1005
	220200000		1156212		45786786		00 0420 000	80	41 AO 1005
4632175		15104369	154251790		65948210		00 0420 000	81	41 AO 1005
3396491			850000		3782175		00 0421 000	79	41 AO 1005
	52110010		279315*		3675896		00 0421 000	80	41 AO 1005
2626125		4767861	38418676		13681324		00 0421 000	81	41 AO 1005
6461349					2626125		00 0425 000	79	41 AO 1005
	50390000		1391997		5069352		00 0425 000	80	41 AO 1005
		29723911	40112336		19277664		00 0425 000	81	41 AO 1005
821041516							00 0433 000	79	41 AO 1005
233979468			2070402		818971114		00 0433 000	80	41 AO 1005
	4153030000	3866*	123918881	110990000*	60587		00 0433 000	81	41 AO 1005
8091365		225734478	3134258816		1015741184		00 0433 000	80	41 AO 1005
133242803					8191365		00 0437 000	79	41 AO 1005
704347722		2287757	14456489		118786323		00 0438 000	80	41 AO 1005
	7797700000	93032	814008080	114938600	5279242		00 0438 000	81	41 AO 1005
143454678		837883285	5203028492		2594671508		00 0440 000	79	41 AO 1005
14140680		7898146*	5539623*		148994301		00 0460 000	79	41 AO 1005
27544406			3091*		14143771		00 0460 000	80	41 AO 1005
	27590000		7042821		20501585		00 0460 000	81	41 AO 1005
		23123314	193878385		82021615				801 04071

Listings & Reports Generated

7. Departmental code (e.g., 00 = legislative)
8. Four-digit main account number
9. Fiscal year
10. Type of transaction (e.g., 41 = expenditure)

EXHIBIT 60

TFS FORM 1610--ACCOUNT ANNOUNCEMENT

P.L. 97-51 dtd. 10/1/81

ACCOUNT ANNOUNCEMENT		B.I. NO.	
		D. CODE	12-00
TRANSMITTAL MEMORANDUM NO.		BUD. CLASS.	
SYMBOL*	TITLE		
122/31106	National Forest System, Forest Service, 1982 and 1983 <i>Chick 12/15/81</i>		
*COMPLETE FOR RECEIPT SYMBOLS:		DATE PREPARED	10/1/81
a. INDICATE DEPARTMENT(S) USING SYMBOL		INITIALS	cym
b. CHECK ONE: <input type="checkbox"/> AVAILABLE <input type="checkbox"/> UNAVAILABLE			

TFS FORM 1610 EDITION OF 3-75, MAY BE USED.

DEPARTMENT OF THE TREASURY - FISCAL SERVICE

BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DUPLICATE

DEC 1 1 1981

Listings & Reports Generated

Daily Microfilm Distribution Report

Purpose

The Daily Microfilm Distribution Report (or Daily Distribution Report) (exhibit 62) is a listing of truncation checks that rejected on that day's Stop Pay Exception Report (SPER), truncation checks that rejected on the previous day's Rejected Items and Suspense Report (RISR), and requests for legible copies of checks needed from the Division of Check Claims. This report provides a mechanism to properly enter exceptions into the check payment and reconciliation system.

Frequency

Daily

How used

Check payment and reconciliation system

DGAR's use

The Reconciliation Branch should receive the Daily Distribution Report (DDR) each day, separated by Federal Reserve Bank. A TFS Form 3100 is prepared for the total of each report. When microfilm copies are received for each item listed, a technician must then investigate each item and correct it. The sample DDR in exhibit 62 shows most errors as those of symbol/serial number. These errors are corrected with TFS Form 3013, Check Truncation Adjustment (exhibit 63). When all errors are corrected, the credit portion of TFS Form 3100 is processed on the Reconciliation Branch's transcript (TFS Form 17).

Description of columns

1. D.O. symbol: The 4-digit number representing the disbursing office that issues the check
2. Serial number: The check number as reported by the FRB
3. FRB amount: The amount of the paid check as reported by the FRB

EXHIBIT 62

DAILY MICROFILM DISTRIBUTION REPORT

GOVERNMENT ACCOUNTS AND REPORTS											
DAILY MICROFILM DISTRIBUTION REPORT											
DATE	SERIAL	FRB	LOCATOR	SYSTEM	ADJUSTMENT	CASSETTE/	DOCUMENT	AVL	CHECK	PAGE	REQUEST
05-04-79	NUMBER	AMOUNT	NUMBER	AMT.	AMOUNT	CARTRIDGE	SEQUENCE		REQUESTER	1	DATE
(IC 45)	2078 24,022,696 2,022,696	171.00	897-7192133	385 405	Sign/Serial	C91021 04	10008433	0	RISR		05-03-79
	3052 95,407,809	247.70	897-1892747		Aug Ct. Bg. from T.R.C.	C91071 09	10004330	0	SPER		05-04-79
	3054 44,975,946 16,160	461.60	897-1895348		Sign/Serial	C91071 09	10001529	0	SPER		05-04-79
	3054 44,078,752 1,028,358	33.00	897-1895744		Sign/Serial	C91071 09	10001333	0	SPER		05-04-79
	3054 98,113,857 8,813,857	504.20	897-1893954		Sign/Serial	C91071 09	10003123	0	SPER		05-04-79
	3054 44,658,082		899-8695142		Training Ct. to Bank F. 5/14/79	C91021 02	10734938	0	RISR		05-03-79
	3054 45,899,857 25,448,082	156.80	897-7199113	897-7199114	Sign/Serial	C91021 04	10001451	0	RISR		05-03-79
	3054 45,448,062		897-7199114			C91021 04	10001452	0	RISR		05-03-79
	3054 44,811,789 68,111,789	104.60	897-7197553	131.40	Sign/Serial	C91021 04	10003013	0	RISR		05-03-79
	3055 54,326,442	1.40	897-7192094	434 002	Aug Ct. Bg. from T.R.C. A/C.	C91021 04	10008472	0	RISR		05-03-79
(IC 33)	3499 16,949,084	309.10	897-1895327		Sign/Serial	C91071 09	10001750	0	SPER		05-04-79
	5009 1,555,662 2,555,662	88,525.69	897-1894183		Sign/Serial	C91071 09	10002894	0	SPER		05-04-79
	5009 6,854,906 2,554,906	126.92	897-1893387		Sign/Serial	C91071 09	10003690	0	SPER		05-04-79
	5009 4,556,927 1,560,927	7.00	897-1893412		Sign/Serial	C91071 09	10003665	0	SPER		05-04-79
	5045 14,344,575 18,244,575	32.53	897-1893699		Sign/Serial	C91071 09	10003378	0	SPER		05-04-79
	5284 4,636,919 14,7800	148.00	897-1896397		Sign/Serial	C91071 09	10000680	0	SPER		05-04-79
	5284 2,640,392 34,7000	304.00	897-1894848		Sign/Serial	C91071 09	10002229	0	SPER		05-04-79
	5284 4,699,684 24,7000	749.00	897-1894847		Sign/Serial	C91071 09	10002230	0	SPER		05-04-79
	5005 58,707,395	622.66	897-1895065		Sign/Serial	C91071 09	10002012	0	SPER		05-04-79
(IC 55)	6083 89,050,424	467.20	897-1895670		Sign/Serial	C91071 09	10001407	0	SPER		05-04-79
RISR COUNT		6	AMOUNT	433.80							
SPER COUNT		14	AMOUNT	92,338.60							
OTHER		0	AMOUNT	.00							
										16	
										2	2/17/80
										1	
										1	

Rec'd

MAY 8 1979

Perk 3/16/80

Sign/Serial

Unrevised

A/C

Other

MAY 8 1979

Page 3/1,100

Listings & Reports Generated

Listings & Reports Generated

4. Locator number: A unique 10-digit number assigned by DDP to each check listed on the truncation check
5. System amt. or locator no.: Issued amount or a locator number or a flush list number for a previous payment
6. Adjustment amount: Specific information about the adjustment
7. Cassette/cartridge: Identification of the specific cassette and cartridge containing the FRB microfilm
8. Document sequence: An 8-digit identification number assigned to each check by the FRB.
9. Check requester: The specific rejection report on which the item is listed
10. Request date: The processing date of the RISR or SPER listed in column (9)

EXHIBIT 63

TFS FORM 3013

CHECK TRUNCATION ADJUSTMENT

TRANS. CODE	D/O SYMBOL	CHECK NUMBER	CHECK AMOUNT	LOCATOR	INITIATED
Col. 1 - 2	Col. 3 - 6	Col. 7 - 14	Col. 15 - 24	Col. 25 - 34	By: Date:
65	3113	26848690	162.68	969-2521551	PUNCHED By: Date:
					KEY VERIFIED By: Date:
					EXCEPT. REPORT By: List: Date:

*TRANSACTION CODE 61 TO REMOVE CHECK, TRANSACTION CODE 65 TO PAY CHECK.

(EXPLAIN ON REVERSE)

TFS FORM 3013 EDITION OF 11-75, MAY BE USED
4-76

DEPT. OF THE TREAS. — FIS. SERV.
BUR. OF GOV'T. FIN. OPS.

AGENCY REPORTING

AGENCY REPORTING

Symbols and Titles

Treasury is responsible for assigning account symbols and titles for all federal accounts. Announcements of account symbols and titles assigned, amended, or discontinued are issued regularly. The announcements are also incorporated in a booklet entitled Federal Account Symbols and Titles. Exhibit 64 shows the standard official account symbol for governmentwide use in agency accounting and reporting.

Expenditure Account Symbols by 4-Digit Main Fund Group

General fund.	0000-3899
Management and consolidated working funds . . .	3900-3999
Revolving funds	
Public enterprise.	4000-4499
Intragovernmental.	4500-4999
Special fund.	5000-5999
Deposit fund.	6000-6999
Trust fund.	8000-8999

Receipt Account Symbols by 4-Digit Main Fund Groups and Major Classes

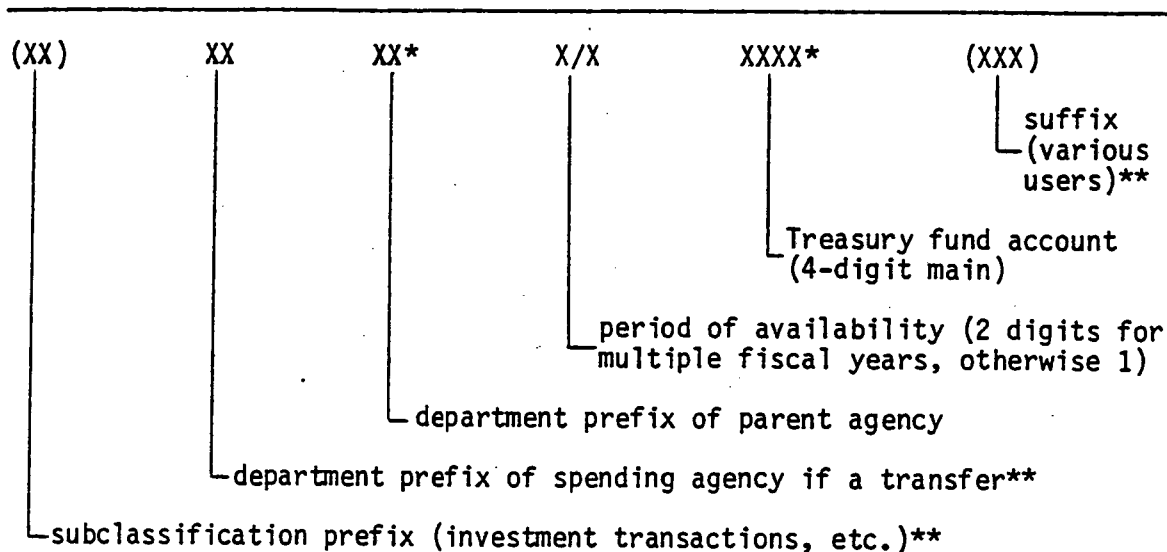
General fund	
Taxes.	0100
Customs duties	0300
Receipts from monetary power	0600
Fees for regulatory and judicial services. . . .	0800
Fines, penalties, and forfeitures.	1000
Restitutions, reparations, and recoveries under military occupation.	1100
Gifts and contributions.	1200
Interest	1350
Dividends and other earnings	1600

Agency ReportingSymbols & TitlesReceipt Account Symbols (continued)

Rent, including bonuses.	1800
Royalties.	2000
Sale of products	2200
Fees and other charges for services and special benefits	2400
Sale of government property.	2600
Realization upon loans and investments	2800-2900
Recoveries and refunds	3000
Clearing accounts.	3800
Special fund.	5000-5999
Trust fund.	8000-8999

EXHIBIT 64

STANDARD OFFICIAL ACCOUNT SYMBOLS



*The department prefix of the parent agency and the 4-digit main account symbols are also used by the Office of Management and Budget, thus providing the capability to compare information in agency reports to Treasury with data in Treasury's reports to OMB.

**These positions are used only as required.

Examples of Account Symbolization

Subclassification prefix (e.g., investment transactions	(88) 86X4070
Transfer account.	20-86X4070
Multiple year general account (for fiscal year 1979-80)	869/00104
Suffix account.	86X6875(100)
Receipt account (unavailable)	861099

Simplified Intragovernmental
Billing and Collection System

The Simplified Intragovernmental Billing and Collection (SIBAC) system (exhibit 65) is a means by which funds can be transferred from one federal agency to another without the use of a check. It provides for the simultaneous billing and collection of funds by authorized SIBAC billing agencies. Interagency receivables and payables are thus significantly reduced or eliminated. Agencies that use SIBAC to collect funds for particular services include the General Services Administration, the Government Printing Office, the U.S. Postal Service, and the Office of Personnel Management.

An agency must meet four requirements before it can be approved to use the SIBAC system:

1. It must have access to a computer system that can generate billing documents and must provide a magnetic posting tape that Treasury can use.
2. The SIBAC agency and the customer agency must be serviced by Treasury disbursing centers (only those agencies that report their monthly payments and collections to Treasury on SF 224).
3. It must provide a system that can produce and mail billing documents promptly.
4. It must have a monthly volume of at least 100 billing documents or the total dollar amount of monthly billings should be at least \$1 million.

The SIBAC billing agency issues TFS Form 7306, Paid Billing Statement for SIBAC Transactions, to the customer agency. TFS Form 7306 serves as a billing document (and as a record of payment). The billing agency reports credit received from billings on its SF 224 (TFS Form 7306 serves as supporting documentation). It also submits a magnetic posting tape to Treasury that reflects all charges to customer agencies' ALCs and a credit to its own ALC.

Customer agencies must provide an ALC and a requisition or order number on requisition forms for SIBAC purchases. Each customer agency must report all payments charged to its ALC on its monthly SF 224. Treasury reports any differences between payments charged by the billing agency and payments reported by a customer agency on its own SF 224 to both agencies on TFS Form 6652.

Treasury Financial Communications System

The Treasury Financial Communications System (TFCS) is a computer-to-computer link between Treasury and the Federal Reserve Bank of New York. It can be used for certain payments to the public and permits computer-assisted generation of funds transfers between Treasury, FRBs, and other banks that use the Federal Reserve Communications System as well as the automated receipt and processing of those funds transfers.

TFCS has several objectives: to speed up collections, to control the scheduling and timing of disbursements, to provide more timely data on available funds, to improve reporting and audit control, to reduce paperwork and therefore operating costs, and to create a telecommunication network for Treasury financial data.

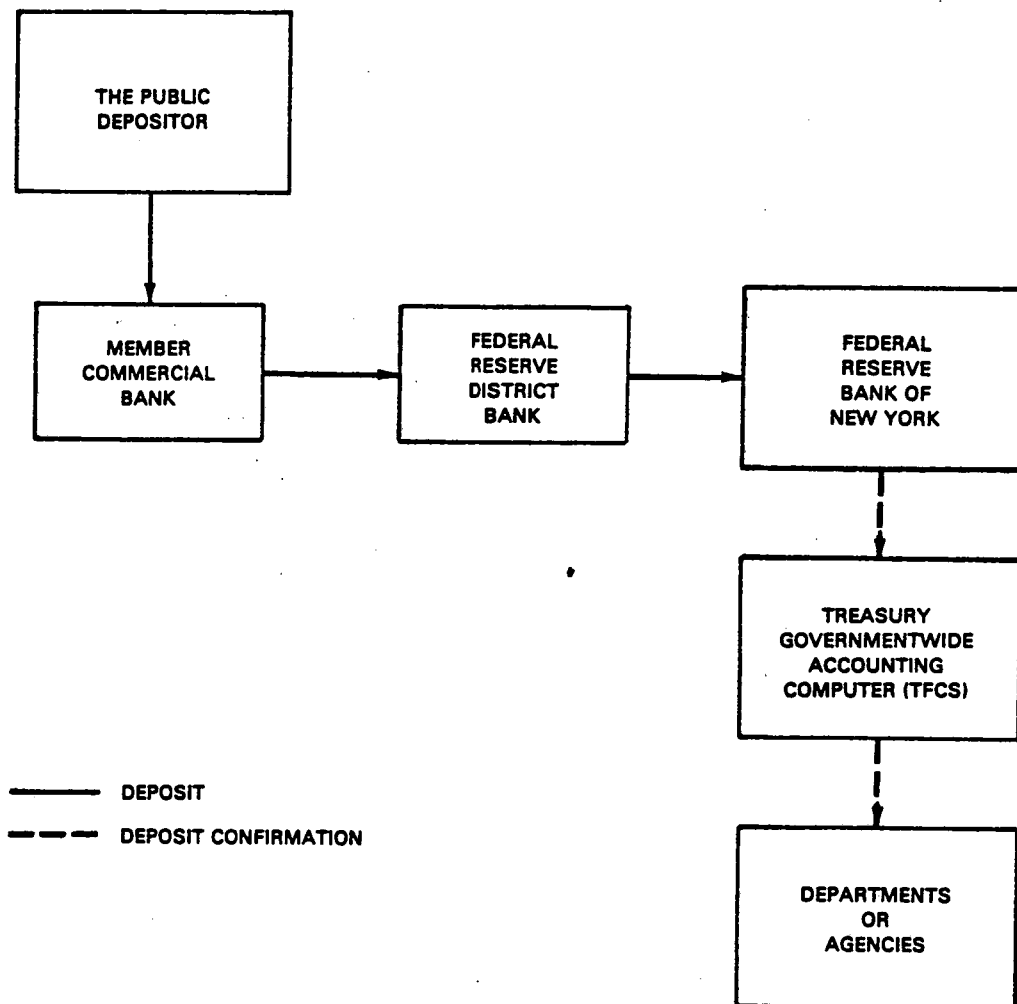
Agencies must obtain written approval from BGFO's Banking Staff to use TFCS for a particular deposit activity before advising depositors about the use of the system. (Exhibit 66 shows the flow for collections.) They must also obtain approval for each additional type of deposit activity and whenever the average deposit volume of an approved activity is expected to increase substantially. In each case, an agency must submit a letter requesting approval and a completed "Questionnaire Concerning TFCS Deposits" (Appendix 1 to I TFRM 5-4500). When approval is received, agencies must instruct depositors on how to use TFCS.

Funds transfer messages (exhibit 67) are accumulated at the level of each ALC as Treasury receives them. At the end of the day, Treasury produces a "Daily Support Listing of TFCS Deposits" (exhibit 68) that shows all deposit messages received on that day and the amount received for each ALC. The total supports an SF 215-C, Deposit Ticket, which Treasury prepares. The daily listing and confirmed 215-C are sent to the agency on the following working day.

Treasury can notify the agency the same day deposits are received through the Deposit Message Retrieval Subsystem (for agencies that can access the TFCS with a terminal) or the Telecopy Notification Capability (through telecopy equipment).

EXHIBIT 66

TFCS--FLOW OF COLLECTIONS



TFCS payments result in an automatic charge to the Account of the U.S. Treasury at the FRB of New York with a corresponding credit to the payee's account. (Exhibit 69 shows the flow for payments.) Agencies must complete the "Questionnaire Concerning TFCS Payments" (Appendix I to I TFRM 4-2500) and receive written approval from Treasury for each type of payment activity or whenever the average payment volume of an approved payment activity is expected to increase substantially. They must also have an 8-digit ALC to initiate payments via TFCS and must report all TFCS payments on SF 224. Agencies that normally do their own disbursing must satisfy certain other requirements for certification and approval of vouchers to use TFCS. Participating agencies schedule TFCS payments on SF 1166 (exhibit 70), marking them "for TFCS payment only."

Letters of Credit

Letters of credit are used to make payments for grants, contracts, or other financing agreements. They eliminate the need for recipients to maintain large balances of federal cash.

Three methods for payments via letters of credit are available: through Regional Disbursing Offices (RDOs) (exhibit 71), through FRBs (exhibit 72), or through the TFCS (exhibit 73). In all cases, Treasury must approve the use of the letter of credit and the total annual cash advances to the payee must exceed \$120,000. RDO letters of credit enable recipient organizations to request payment by check directly from Treasury disbursing centers; FRB letters of credit allow recipient organizations to withdraw cash from Treasury through an FRB or branch; and TFCS letters of credit (a pilot program) allow payees to request payment by electronic transfer of funds directly from its commercial bank.

Agencies report letter of credit payments monthly on a separate SF 224 under an ALC assigned for those transactions. Monthly reports should be received at Treasury no later than noon of the seventh working day following the month for which the report is made. See exhibit 12 for an example of TFS Form 5401, Payment Voucher on Letter of Credit, and appendix A, exhibit A-7, for a flow chart showing the chain of events occurring during Treasury's processing of letters of credit.

AUDITS AND
RECONCILIATIONS
FOR THE
CENTRAL ACCOUNTING SYSTEM

AUDITS AND RECONCILIATIONS
FOR THE CENTRAL ACCOUNTING SYSTEM

To integrate the financial activities reported by agencies, Treasury audits information received from Congress, the agencies, disbursing offices, FRBs, and designated depositories, and informs agencies of any discrepancies in the information submitted. It is the agency's responsibility to determine the reasons for the differences and report back to Treasury.

Treasury performs three major audits/reconciliations: checks issued/ checks paid, deposits in transit, and check payment and reconciliation (CP&R).

Checks Issued/Checks Paid

DGAR compares checks issued, as reported by disbursing officers on SF 1179 (see exhibit 39) or on check issue tapes, with checks presented for payment and paid by FRBs out of the U.S. Treasury General Account, as reported by the FRBs on tapes with data on individual checks paid.

DGAR first compares information on checks issued reported by disbursing officers on their Statements of Accountability and on SF 1179. It then compares disbursing officers' information on checks issued with FRBs' information on checks paid. For disbursing officers who submit information on checks issued on SF 1179, block totals are compared. For disbursing officers who submit such information on tape, individual checks are compared.

When information on individual checks paid differs from that on checks issued, DGAR reviews records from the FRBs and the disbursing officers to determine where the error occurred and adjusts its records accordingly. DGAR then informs the appropriate party of the adjustment.

Deposits in Transit

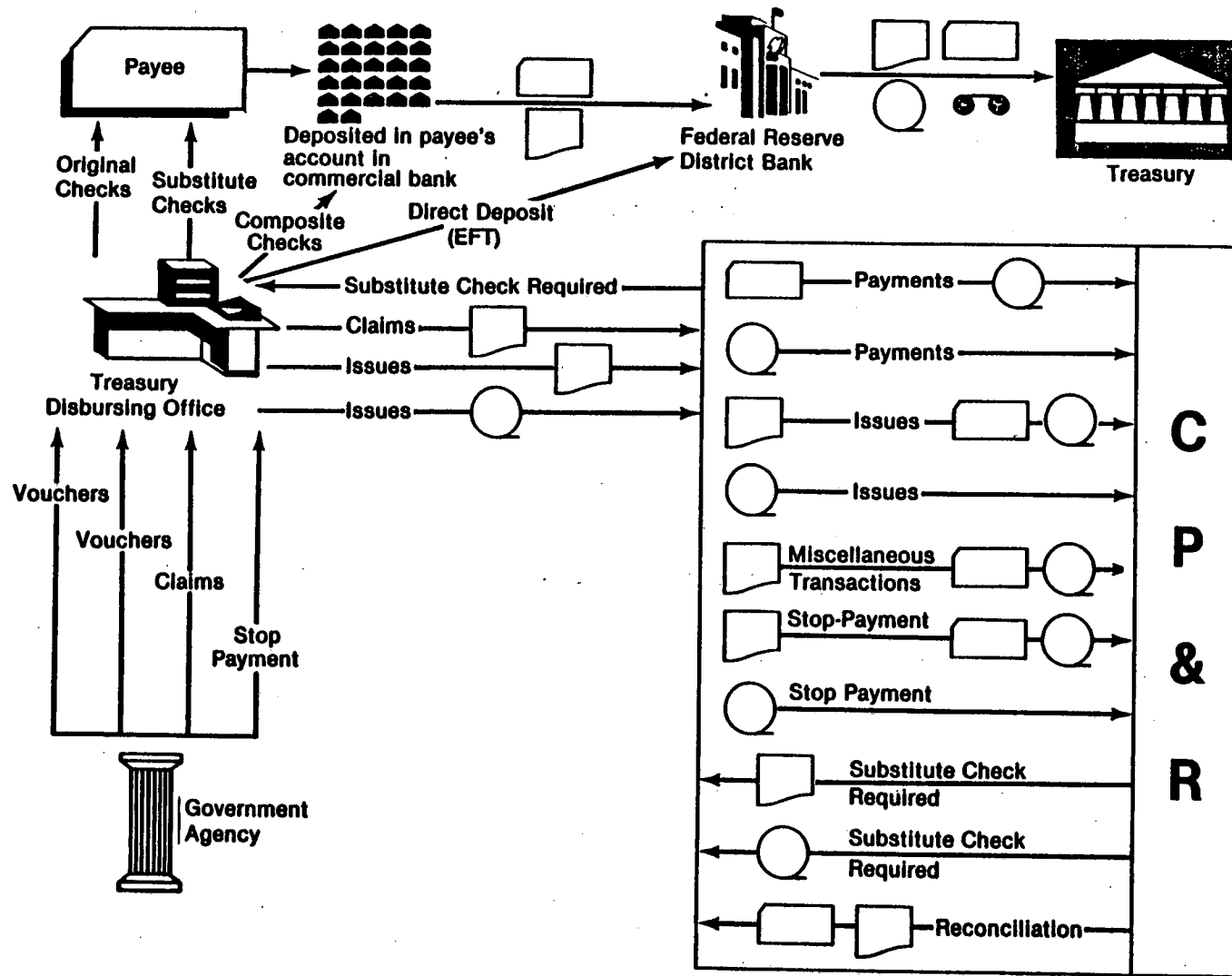
DGAR compares the confirmed totals of deposits, as reported by federal agencies on the monthly SF 224 (Section III), SF 1218 (attached list), or SF 1219 (reverse side), with the dollar amounts credit to the U.S. Treasury General Account, as reported by the FRBs and other depositories on the originals of the SF 215s submitted daily by FRBs and Foreign Depositories. DGAR attempts to reconcile any differences by comparing the original SF 215s with the list of deposit tickets submitted in support of SF 224, SF 1218, and SF 1219. If the differences cannot be reconciled, DGAR contacts the agency by letter.

Check Payment and Reconciliation

DGAR compares the check number, symbol, and amount of tape-issue checks on an individual basis with the check data reported by FRBs. None tape check data is reconciled at the block level only (see exhibit 74).

EXHIBIT 74
CP&R SYSTEM

CP&R



Audits & Reconciliations

TFS Form 6652 Statement of Differences--Disbursing Office Transactions

Purpose

TFS Form 6652 (exhibit 75) is used to ensure the reconciliation of reports on agency transactions submitted by agencies and by Treasury disbursing centers. It discloses any differences in the dollar amounts of transactions at a Treasury disbursing center for an agency as reported by the agency accounting station on its SF 224 and the dollar amounts of vouchers paid for the agency accounting station as reported by the Treasury disbursing center.

Prepared for

Departments and agencies that submit SF 224

Frequency

Monthly, only for those months and those agencies affected

Agency action

The agency accounting station is responsible for determining the reason for the differences reported. If it cannot, it may request additional information from the Treasury disbursing center. The agency reports any necessary adjustments in its records on the SF 224 for the current month. The Treasury disbursing center adjusts its own records.

TFS Form 6653	Undisbursed Appropriation Account Ledger
TFS Form 6654	Undisbursed Appropriation Accounts--Trial Balance

Purpose

TFS Forms 6653 and 6654 (exhibits 76 and 77, respectively) are used to ensure that the balances in Treasury's summary accounts for individual agency appropriation and fund accounts agree with the records the agencies maintain for those accounts. The forms are based on the summary accounts maintained by Treasury that consolidate appropriation warrants issued, transactions the agencies report on statements of transactions, and other accounting documents related to agency transactions. TFS Form 6653 shows, for each appropriation and fund account, the opening balance, transactions classified for the month, and the closing balance. TFS Form 6654 aggregates this information at the level of department or agency and for some executive departments, at the level of bureau.

Prepared for

All departments and agencies

Frequency

Monthly, by the twentieth working day of the month following that for which information was reported

Agency action

The agency is responsible for examining Treasury's TFS Forms 6653 and 6654 to determine whether the amounts shown agree with its records and for making the necessary adjustments to its records.

TFS Form 6655 Receipt Account Trial Balance
Report of Unavailable Receipt Transactions
Unappropriated Receipt Account Ledger
Unappropriated Receipt Account Trial Balance

Purpose

The reports on receipt accounts are used to ensure that the records Treasury maintains for individual receipt accounts agree with agencies' records. They are based on Treasury's summary accounts for each general, special, and trust fund receipt account.

Receipt Account Trial Balance (exhibit 78) summarizes the individual receipt account ledgers and shows total activity by account symbol and by department.

Report of Unavailable Receipt Transactions (exhibit 79) shows collections or deposits of funds in accounts that are not immediately available for expenditure.

Unappropriated Receipt Account Ledger (exhibit 80) shows balances of special and trust fund receipts that are unavailable for expenditure until specific appropriation legislation is passed.

Unappropriated Receipt Account Trial Balance (exhibit 81) shows the detailed receipt transactions reported by an agency during the accounting month and the cumulative receipt transactions reported for the fiscal year to date.

Prepared for

"Unappropriated Receipt Account Trial Balance" is for Treasury's use only. The other three reports are provided to all departments and agencies.

Frequency

Monthly, by the twentieth working day of the month following that for which information was reported.

Agency action

The agency is responsible for examining Treasury's receipt account reports to determine whether the amounts shown agree with its records and for making the necessary adjustments to its records.

TREASURY'S REPORTS
TO THE PUBLIC

TREASURY'S REPORTS TO THE PUBLIC

The Treasury Department's Fiscal Service, using the information supplied by agencies, issues regular and special reports to Congress, the President, and the public on the sources of government receipts, the purposes for which public funds are spent, and the government's financial position.

Daily Treasury Statement

The Daily Treasury Statement (DTS) (exhibit 82) reports on deposits and withdrawals affecting the U.S. Treasury accounts at the FRBs and branches and Treasury's tax and loan note accounts in commercial banks. It includes tables on public debt transactions, the Federal Tax Deposit System, and income tax refunds. Information is received at Treasury for the previous working day, and the DTS is issued in the afternoon of the following working day. It is based on daily balance wires from FRBs (exhibit 83). IRS service centers and reports from the Bureau of Public Debt (exhibit 84).

Monthly Statement of United States Currency and Coin

The Monthly Statement of United States Currency and Coin (exhibit 85) reports on the amounts of currency and coin in circulation at the end of a particular month. The report is printed on TFS Form 1028. Information is compiled from reports received from the U.S. Mint, FRBs, and the special currency and coin custody account in the "cash book."

Monthly Treasury Statement

The Monthly Treasury Statement (exhibit 86) is a consolidated statement of federal budget receipts, expenditures, surplus or deficit, and assets and liabilities directly related to the budget. Information in the report is for the current month and for the fiscal year to date. Receipts are classified by major sources, outlays by organizational units and individual programs. The MTS is issued on the seventeenth working day of the month following that for which information is reported. It is based on SF 1218, SF 1219, SF 224, SF 1220, SF 1221, SF 4861, etc. Appendix A, exhibit A-8, shows the chain of events that occurs during Treasury's preparation of the MTS.

Treasury Combined Statement

The Treasury Combined Statement (TCS) (exhibit 87) is the official publication of the Federal Government's receipts and outlays for the fiscal year. Information is classified by individual appropriation and receipt accounts. The TCS is published annually in January following the close of the fiscal year for which information is reported, to coincide with the opening of the congressional session. It is based on MTSs and TFS Form 2108. Appendix A, exhibit A-9, shows the chain of events that occurs during Treasury's preparation of the TCS.

Monthly Treasury Bulletin

The Monthly Treasury Bulletin (MTB) (exhibit 88) provides fiscal information that supplements or recapitulates data appearing in the DTS, MTS, and other Treasury publications. Much of the data are presented by calendar year as well as fiscal year; data for previous years are also included. The MTB is prepared monthly by the seventeenth working day of the month following that for which information is reported and is based on SF 220, SF 221, SF 225, and the MTS.

APPENDICES

APPENDIX B

CONTROL REGISTERS

<u>Register Number</u>	<u>Description</u>
1	Treasury Department--Assistant Disbursing Officers submitting SF 1219 and SF 1220
2	State Department--United States Disbursing Officers submitting SF 1218 and SF 1221
3	Federal Reserve Banks and certain Treasury offices
4	Justice Department--United States Marshals submitting SF 1219 and SF 1220
5	Judicial--United States Marshals submitting SF 1219 and SF 1220
7	All other unfunded Disbursing Officers submitting SF 1219 and SF 1220; includes letters of credit reported on SF 224
10	Non-Disbursing Officers' transactions (receipts and expenditures)
11	SF 1151s, including journal vouchers issued in lieu thereof
15	Treasury Department--collectors of customs submitting Customs Form 4939 and approved Statement of Transactions
16	Treasury Department--District Directors of Internal Revenue and federal tax deposit activity of Federal Reserve Banks submitting IRS Forms 2353 and 2354
17	Treasury Department--Regional Disbursing Officers and Directors of Disbursing Centers submitting SF 1219
19	Administrative agency accounting stations submitting SF 224
22	Treasury Department--General Ledger Branch submitting TFS Form 4361.
23	SIBAC--GSA
29	Electronic funds transfer transactions
61	Defense Department--Air Force submitting SF 1219 and magnetic tape

Appendix BControl Registers

<u>Register Number</u>	<u>Description</u>
62	Defense Department--Army submitting SF 1219 and magnetic tape
63	Defense Department--Navy submitting SF 1219 and magnetic tape
64	Defense Department--all other Disbursing Officers submitting SF 1219 and SF 1220

APPENDIX C

NUMERICAL LIST OF FORMS

<u>Number</u>	<u>Title</u>	<u>Page</u>
TFS 12	Transfer of Funds Voucher (Symbol 17-210)	67
TFS 17	Transcript of the General Account of the United States Treasury (Daily Transcript)	49
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SF 215	Deposit Ticket	69
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	Schedule 6, Statement of Commitments and Contingencies	151
SF 221	Statement of Income and Retained Earnings	153
SF 224	Statement of Transactions (Classified According to Appropriation, Fund, and Receipt Accounts, and Related Control Totals)	95
SF 225	Report on Obligations	155
SF 440	Statement of Depository Account and Report of Checks Drawn	137
FS 488	Foreign Currency Statement of Transactions and Accounts Current	157
GSA 789	GSA Statement, Voucher and Schedule of Withdrawals and Credits	143
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SF 1081	Voucher and Schedule of Withdrawals and Credits	141
SF 1149	Statement of Designated Depository Account	135
SF 1151	Nonexpenditure Transfer Authorization	87
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SF 1179	Recapitulation of Block Control Level Totals of Checks Issued	139
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SF 1219	Statement of Accountability	109
SF 1220	Statement of Transactions According to Appropriation, Fund, and Receipt Accounts	113
SF 1221	Statement of Transactions According to Appropriation, Fund, and Receipt Accounts (Foreign Service Account)	105
TFS 1610	Account Announcement	193
TFS 2108	Year-End Closing Statement	119
TFS 3013	Check Truncation Adjustment	199

Appendix CNumerical List

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TFS 3100	Transfer Voucher (Symbol 2080-8079)	73
TFS 4361	U.S. Treasury Statement of Accountability and Transactions	117
TFS 5176	Statement of Account of the United States Treasury	59
TFS 5208	Transfer Voucher (Symbol 2080-8073)	75
TFS 5209	Transfer Voucher (Symbol 2080-8075)	77
TFS 5401	Payment Voucher on Letter of Credit (Symbol 17-865)	61
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TFS 6652	Statement of Differences--Disbursing Office Transactions	229
TFS 6653	Undisbursed Appropriation Account Ledger	233
TFS 6654	Undisbursed Appropriation Accounts--Trial Balance	235
TFS 6655	Receipt Account Trial Balance	237
	Report of Unavailable Receipt Transactions	239
	Unappropriated Receipt Account Ledger	241
	Unappropriated Receipt Account Trial Balance	243
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TFS 6910	Foreign Currency Reservation Certificate	131
TFS 7111	Authorization for EDP Master File Maintenance	195
TFS 7304	Status of Contract Authority	125
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TFS 7315-B	Transfer Voucher (Symbol 2080-8063)	81
TFS 7315-C	Transfer Voucher (Symbol 2080-8068)	83

GLOSSARY

GLOSSARY

"A" Account. An account symbol used for the Central Summary General Ledger (e.g., 20A1010--"U.S. Treasury Operating Cash").

Agency Debt. That portion of the federal debt incurred when a federal agency, other than the Treasury or the Federal Financing Bank, is authorized by law to borrow funds directly from the public or another fund or account.

ALC. Agency Location Code. A numeric symbol used by Treasury to identify agency accounting stations and disbursing offices on accounting reports and documents prepared by and for them. Example:

20	18	0008
		agency accounting station (Appropriation and Investment Branch)
	bureau (Bureau of Government Financial Operations)	
department or agency (Department of the Treasury)		

Appropriation. An authorization by an act of Congress that permits federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation.

Authority to Borrow. Statutory authority that permits a federal agency to incur obligations and to make payments for specified purposes out of borrowed monies. Also called "borrowing authority."

Block Control Level. The number of checks constituting groups for which sub-totals of issue amounts are to be reported on SF 1179.

Budget Authority. Authority provided by law to enter into obligations that will result in immediate or future outlays involving Federal Government funds. The basic forms of budget authority are appropriations, authority to borrow, and contract authority. Budget authority may be classified by

Glossary

the period of availability (1-year, multiple-year, or no-year), by the timing of congressional action (current or permanent), or by the manner of determining the amount available (definite or indefinite).

Budget Receipts. Collections from the public and from payments by participants in certain voluntary federal social insurance programs. Consists primarily of tax receipts and social insurance premiums but also includes receipts from court fines, certain licenses, deposits of earning by the Federal Reserve System, gifts, and contributions.

Central Summary General Ledger. The accountability ledger of the U.S. Government that includes transactions reported by government agencies, Federal Reserve Banks and branches, and designated depositories. Maintained by the General Ledger Branch and published in the Treasury Combined Statement at the end of the fiscal year (Table 7).

Collections. Amounts received by the Federal Government during the fiscal year. Classified as budget receipts or offsetting collections.

Confirmation (Confirmed) Date. The date on which transactions and balances become part of Treasury's records, as opposed to the actual date on which transactions occur at a depository.

Consolidated Daily Transcript. Consists of TFS Forms 17, 17C, 17M, 5176, and supporting documents (SF 215, 5515, TFS 12, etc.) submitted daily by each FRB. Each day, the FRBs receive TFS Form 5176 and its supporting documents from the general depositories in their districts on activity that affects the U.S. Treasury General Account. The FRBs consolidate all the 5176s into one transcript (TFS Forms 17, 17C, and 17M) and forward them to DGAR for inclusion in the public monies system. FRBs also report on a regular daily transcript activity that went directly through the FRBs. All of this activity is processed on the basis of clearance dates.

Consolidated Working Fund Accounts. Included under management fund accounts, these accounts are special working funds established to receive advance payments from two or more agencies or accounts. Consolidated working

funds are not used to finance the work directly, only to reimburse the appropriation or fund account that will finance the work to be performed. Amounts in consolidated working fund accounts are available for the same periods as those of the accounts advancing the funds.

Contract Authority. Statutory authority that permits obligations to be incurred in advance of appropriations or in anticipation of receipts to be credited to a revolving fund or other account. Contract authority does not in itself permit the spending of money. It must be followed by an appropriation to permit payment of the obligations. Contract authority is reported to DGAR semiannually on TFS Form 7304 and is reported in the Treasury Combined Statement (Table 6).

Daily Balance Wire. Information prepared by the FRBs and transmitted to Treasury daily by 8:30 p.m. EST. It lists certain cash transactions processed on the daily transcript. Used as the basis for the Daily Treasury Statement and for estimating the cash available daily so that adequate cash balances can be maintained in the FRBs.

Definite Authority. Authority stated as a specific sum at the time the authority is granted, including authority stated as "not to exceed" a specified amount.

Deposit Fund Accounts. Expenditure accounts established to account for collections that are either (1) held temporarily and later refunded or paid upon administrative or legal determination as to their proper disposition or (2) held by the government as banker or agent for others and paid out at the direction of the depositor (e.g., savings accounts for military personnel, federal, state, and local income taxes withheld from federal employees' salaries, and payroll deductions for the purchase of savings bonds by civilian employees of the government). Deposit funds are accounted for as liabilities of the Federal Government (Table IV, Means of Financing, in the MTS) and reported by account in the Treasury Combined Statement.

Detail of Accountability. Composite of 3-digit transaction codes as reported

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on SF 224, 1218, 1219, and TFS 4361.

Detail of Transactions. A listing in order by appropriation symbol, of 2-digit transaction codes reported on SF 224, 1220, 1221, 1151, 1081, 1017G, and TFS 6200.

DTS. Daily Treasury Statement. A statement issued daily for the previous working day. Prepared from daily balance wires by the General Ledger Branch, Funds Control Section. A daily publication that discloses the U.S. Treasury operating cash balance activity within major receipt and expenditure categories and debt operations in a format useful to financial analysts and the general public.

Expired Account. An account in which authority to incur obligations has lapsed but from which outlays may be made to pay existing obligations and liabilities previously incurred, as well as valid adjustments thereto. (See also "M" Account.)

Federal Reserve Banks. The Federal Government's main banker. The 12 main and 25 branch FRBs maintain the cash balance in the Treasury's general account, sell and redeem public debt securities, deposit taxes for the IRS, and report daily activities to Treasury.

Foreign Currency Fund Accounts. Established in the Treasury for foreign currency that is acquired without payment of U.S. dollars, primarily in payment for commodities. Designated in account symbols by "FT" (foreign transactions).

Foreign Depositories. Banking institutions (approximately 50) located in foreign countries that have been authorized to accept government agencies' deposits and cash Treasury checks, and that report activities on a daily transcript (TFS Forms 17, 17C, and 17M) to Treasury.

Functional Classification. A system of classifying budget resources by function so that budget authority and outlays of budget and off-budget federal entities, loan guarantees, and tax expenditures can be related in terms of the national needs being addressed.

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General Depositories. Banking institutions (approximately 660) located in the United States that have been authorized to accept government agencies' deposits and cash Treasury checks, and that report daily activities to the FRBs, who consolidate the information and report to Treasury.

General Fund Expenditure Accounts. Appropriation accounts established to record amounts appropriated by Congress to be expended for the general support of the Federal Government.

General Fund Receipt Accounts. Those accounts credited with all collections that are not earmarked by law for a specific purpose.

Hash Totals. A system of ensuring that the number of documents input for key-punching is the same number of documents that were keypunched and output.

Indefinite Authority. Authority for which a specific sum is not stated but is determined by other factors, such as the receipts from a certain source or obligations incurred. Authority to borrow that is limited to a specific amount that may be outstanding at any time--for example, revolving debt authority--is also considered indefinite authority.

Intragovernmental Fund Accounts. Expenditure accounts specifically authorized by law to expedite financing transactions within and between federal agencies.

Intragovernmental Revolving Fund Accounts. Accounts authorized by law to carry out a cycle of intragovernmental business-type operations. They are similar to public enterprise revolving fund accounts except that they are credited with offsetting collections primarily from other federal agencies and accounts. Some examples are working capital fund, stock fund, industrial fund, and supply fund.

Intragovernmental Transactions. Payments into receipt accounts from federal appropriation or fund accounts. They are treated as an offset to budget authority and outlays rather than as a budget receipt.

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"M" Account. A successor account into which obligated balances under an appropriation are transferred (merged) at the end of the second full fiscal year following expiration. This merger is normally accomplished with TFS Form 2108, Year-End Closing Statement. The "M" account remains available for the payment of obligations and liabilities charged or chargeable to various year appropriation accounts.

Management Fund Accounts. Accounts authorized by law to credit collections from two or more appropriations to finance activity not involving a continuing cycle of business-type operations. This classification is also often applied to the consolidated working funds for interagency activities.

Means of Financing. Ways in which a budget deficit is financed or a budget surplus is used. Information is reported in Table IV, Means of Financing, in the MTS.

Monthly Treasury Statement. A summary statement prepared from agency accounting reports (SF 224, 1218, 1219, 1220, 1221, Customs Form 4939, and SF 1017G, etc.) and issued by Treasury. It is the only publication that presents receipts, outlays, and budget surplus or deficit on a monthly basis.

MTS Analysis. A detailed list of each appropriation, receipt, and fund account showing receipts and outlays as they apply to each line of the MTS.

Multiple-Year Authority. Budget authority that is available for a specified period of time in excess of one fiscal year. Generally is in the form of availability for X number of years but may cover periods that do not coincide with the start or end of a fiscal year.

Nonexpenditure Transactions. Transactions between appropriation and fund accounts that do not represent payments for goods and services received or to be received but serve only to adjust the amounts available in the accounts for making payments. These transactions are allowable only through legislative action (in appropriation or authorization acts).

No-Year Authority. Budget authority that remains available for obligation for

an indefinite period of time, usually until the objectives for which the authority was made available are attained.

Obligated Balance. The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward indefinitely until the obligations are paid.

Off-Budget Federal Entities. Certain federally owned and controlled entities whose transactions (e.g., budget authority or outlays) have been excluded from budget totals under provision of law. In FY 1982 these entities are (1) Synthetic Fuels Corporation Fund, (2) Federal Financing Bank, (3) Postal Service, (4) Rural Electrification and Telephone Revolving Fund, (5) Rural Telephone Bank, (6) U.S. Railway Association, and (7) Strategic Petroleum.

Off-Budget Outlays. Outlays of off-budget federal entities whose transactions have been excluded from budget totals under provision of law, even though those outlays are part of total government spending.

Offsetting Collections. Collections from business-type or market-oriented government accounts or transactions with the public. Classified into (1) collections credited to appropriation or fund accounts, which normally can be used without appropriation action by Congress, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts), which cannot be used without being appropriated.

Offsetting Receipts. Amounts deposited in receipt accounts (general funds, special funds, or trust funds). Subdivided into "proprietary receipts from the public" and "intragovernmental transactions" (which see).

One-Year (Annual) Authority. Budget authority that is available for obligation only during a specified fiscal year and that expires at the end of that fiscal year.

Outlays. Payments, usually in the form of checks issued or cash disbursed, that liquidate obligations. The terms "expenditures" and "disbursements"

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are frequently used interchangeably with the term "outlays."

"P" Account. An account symbol used for borrowings from Treasury and the public.

Proprietary Receipts from the Public. Collections from the public deposited in receipt accounts of the general fund, special funds, or trust funds as a result of the government's business-type or market-oriented activities (e.g., loan repayment, interest, sale of property and products, charges for nonregulatory services, and rents and royalties).

Public Debt. That portion of the federal debt incurred when the Treasury or the Federal Financing Bank borrows funds directly from the public or another fund or account.

Public Enterprise Revolving Fund Accounts. Expenditure accounts authorized by Congress to be credited with collections, primarily from the public, that are generated by, and earmarked to finance, a continuing cycle of business-type operations.

Public Monies General Ledger. The ledger to which transactions listed on daily transcripts are posted daily.

Reappropriation. Congressional action to continue the obligational availability, whether for the same or different purposes, of all or part of the unobligated portion of budget authority that has expired or would otherwise expire.

Receipt Clearing Accounts. Accounts set up to hold general, special, or trust fund receipts temporarily, pending credit to the applicable federal or trust fund receipt accounts.

Reimbursements. Collections credited to appropriation accounts, when authorized by law, for amounts collected for materials or services furnished.

Rescission. The consequence of enacted legislation that cancels budgetary

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authority previously provided by Congress before the time when the authority would otherwise cease to be available for obligation.

Restoration. An unobligated amount previously withdrawn by administrative action that is again made available as the result of adjustment of obligation and outlay (usually accomplished on TFS Form 2108, Year-End Closing Statement).

Revolving Fund Accounts. Appropriation accounts that record amounts authorized by Congress to provide initial financing for a continuing cycle of operations in which outlays will generate receipts, which are then available for expenditure without further congressional action. Funds consist of two types: (1) public enterprise revolving funds and (2) intragovernmental revolving funds.

Seigniorage. The difference between face value of minted coins and the cost of their production.

SIBAC. Simplified Intragovernmental Billing and Collection system. A means by which funds can be transferred from one federal agency to another without the use of a check. Provides for the simultaneous billing and collection of funds by authorized SIBAC billing agencies.

Special Foreign Currency Program Appropriation. An appropriation made available to incur obligations for which payments must be made only in U.S.-owned foreign currencies that are declared in excess of the normal requirements of the United States by the Secretary of the Treasury.

Special Fund Expenditure Accounts. Appropriation accounts established to record appropriated amounts of special fund receipts to be expended for special programs in accordance with specific provisions of law.

Special Fund Receipt Accounts. Those accounts credited with collections from specific sources that are earmarked by law for a specific purpose.

Supplemental Appropriation. An act appropriating funds in addition to those

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in an annual appropriation act. Supplemental appropriations provide additional funding beyond the original estimates for programs or activities (including new programs authorized after the date of the original appropriation act).

TFCS. Treasury Financial Communications System. A computer-to-computer link between Treasury and the Federal Reserve Bank of New York that permits computer-assisted generation of funds transfers between Treasury, FRBs, and other banks using the Federal Reserve Communications System and automated receipt and processing of those funds transfers by Treasury.

T&L Account. Tax and loan account. The accounts in commercial banks authorized to accept tax and loan payments.

Transfer Appropriation Accounts. Accounts established to receive and disburse allocations. The transactions and any adjustments therein are treated as nonexpenditure transactions at the time the allocation is made. The accounts carry symbols that identify the original appropriation from which monies were advanced. Transfer appropriation accounts are symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol (e.g., 47-20X0103--transferred to the General Services Administration from Treasury).

Treasury Combined Statement. An annual statement of budgetary results on a cash basis presented at the level of individual receipt and appropriation accounts. It supports in detail the fiscal year-end results published in the MTS.

Treasury Disbursing Officers. Employees of Treasury at the Treasury disbursing centers in the 50 states and the Philippines that are responsible for receiving vouchers from agency certifying officers and for the actual payment of funds on behalf of those federal agencies for which Treasury disburses funds.

Truncation. The system by which the FRBs send to BGFO their magnetic tape of check payment data and microfilm of checks for the reconciliation process.

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Trust Fund Expenditure Accounts. Appropriation accounts established to record appropriated amounts of trust fund receipts to be used to finance specific purposes or programs under a trust agreement or statute.

Trust Fund Receipt Accounts. Those accounts credited with collections generated by the terms of a trust agreement or statute.

Trust Revolving Fund Accounts. Expenditure accounts used to carry out a cycle of business-type operations (e.g., the Federal Deposit Insurance Corporation) in accordance with a trust agreement or statute.

Undistributed Offsetting Receipts. Composed of (1) payments to trust funds by government agencies, as employer, for their employees' retirement, (2) interest paid to trust funds on their investments in government securities, and (3) proprietary receipts from rents and royalties on the Outer Continental Shelf lands.

Unexpended Balance. The sum of the obligated and unobligated balances.

Unfilled Customers' Orders. The amount of orders accepted from other accounts within the government for goods and services to be furnished on a reimbursable basis. In the case of transactions with the public, amounts advanced or collected for which the account or fund has not yet performed the service or incurred its own obligations for that purpose.

Unmatched. A listing ("unmatched listing") generated by incorrect symbol reporting on SF 224, 1220, 1221, warrants, etc., that must be corrected before the MTS can be prepared.

Unobligated Balance. The portion of budget authority that has not yet been obligated. In 1-year accounts, the unobligated balance ceases to be available for obligation at the end of the fiscal year. In multiple-year accounts, the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts, the unobligated balance is carried forward indefinitely (1) until specifically rescinded by law or (2) until the purposes for which it was provided have

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been accomplished.

U.S. Disbursing Officers. Employees of the Department of State located in foreign countries that are responsible for the payment of funds in foreign countries.

U.S. Treasury General Account. The Federal Government's checking account, through which all activity of the government is transacted.

Warrants. The official documents issued pursuant to law by the Secretary of the Treasury that establish the amount of money authorized to be withdrawn from the Treasury.

Withdrawal. The transfer of unobligated balances of an appropriation to the surplus account of the general fund or, if appropriate, to the special or trust fund from which derived, upon expiration of the period of availability for obligation. The amount to be withdrawn on TFS Form 2108 is the difference between (1) the sum of orders placed but not received and payables applicable to the appropriation less amounts collectible as repayments to the appropriation and (2) the undisbursed balance of the appropriation.

Working Capital Fund. A revolving fund operating as an accounting entity in which the assets are capitalized and in which all income is in the form of receipts derived from its operations and available in their entirety to finance the fund's continuing cycle of operations without fiscal year limitation. A type of intragovernmental revolving fund.